

# City of Alton, Texas Adopted Budget



**Fiscal Year**  
**2015-2016**

**City of Alton**  
**Fiscal Year 2015-2016**  
**Budget Cover Page**  
**September 29, 2015**

This budget will raise less revenue from property taxes than last year's budget by an amount of \$38,902, which is a 2.67 percent decrease from last year. The property tax revenue to be raised from new property added to the tax roll this year is \$17,096.

**City Commission Record Vote**

The members of the governing body voted on the adoption of the budget as follows:

**FOR:** Mayor Salvador Vela, Mayor Pro Tem Arturo Galvan Jr., Commissioner Ricardo Garza, Commissioner Richard Arevalo and Commissioner Emilio Cantu Jr.

**AGAINST:** None

**PRESENT** and not voting: None

**ABSENT:** None

**Property Tax Rate Comparison**

	<b>2015-2016</b>	<b>2014-2015</b>
Property Tax Rate:	\$0.4540/100	\$0.4591/100
Effective Tax Rate:	\$0.4540/100	\$0.4691/100
Effective Maintenance & Operations Tax Rate:	\$0.3440/100	\$0.3613/100
Rollback Tax Rate:	\$0.4870/100	\$0.5015/100
Debt Rate:	\$0.1155/100	\$0.1113/100

Total debt obligation for City of Alton secured by property taxes is \$361,455.

---

## Table of Contents

---

CITY COMMISSION MEMBERS .....	1
INTRODUCTORY INFORMATION .....	2
HISTORY .....	2
THE DEVELOPMENT OF ALTON, TEXAS .....	4
CITY ON THE GROW .....	8
COMMUNITY PROFILE.....	9
COMMUNITY DEMOGRAPHICS ALTON, TEXAS .....	10
BUDGET OVERVIEW .....	11
CITY MANAGER’S MESSAGE.....	11
CITY OF ALTON MISSION STATEMENT AND RESPONSIBILITIES .....	16
ORGANIZATIONAL CHART .....	17
PERSONNEL SCHEDULE .....	18
BUDGET PROCESS .....	20
Budget Amendment Process.....	21
Budget Control .....	21
Budget Calendar.....	22
FINANCIAL POLICIES.....	23
Definition of a Balanced Budget .....	23
Fund Balance and Working Capital Policies .....	23
Operating Budget Policies.....	23
Capital Budget Policies.....	23
Fund Accounting .....	24
Governmental Funds.....	24
Proprietary Funds.....	25
FUND STRUCTURE.....	26
COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2015-2016.....	27
PROPOSED GENERAL FUND BUDGET .....	32
GENERAL FUND REVENUES.....	32
Primary Revenue Sources .....	33

Ad Valorem Tax Revenue .....	33
Sales Tax Revenue .....	36
Franchise Tax.....	36
Charges for Services.....	37
Fines and Forfeitures .....	37
Transfer-In.....	37
GENERAL FUND EXPENDITURES.....	39
DEPARTMENTAL SUMMARIES .....	41
Administration Department.....	41
Finance Department .....	43
Planning Department.....	45
MS4 Department.....	47
Municipal Court Department.....	49
Police Department .....	51
Fire Department.....	53
Public Works Department.....	55
Recreation Department .....	57
Senior Center .....	59
DEBT SERVICE FUNDS.....	61
INTEREST AND SINKING FUND .....	61
DEBT SERVICE TIRZ FUND.....	62
COMBINED DEBT SERVICE SCHEDULE.....	63
SCHEDULE OF DEBT SERVICE FISCAL YEAR 2015-2016 .....	65
SPECIAL REVENUE FUNDS .....	67
FACILITIES & INFRASTRUCTURE FUND.....	67
SEIZURES & FORFEITURES FUND.....	69
PEG FUND.....	71
EMPLOYEE BENEFITS FUND .....	72
YOUTH CLUB ACTIVITIES FUND.....	74
VOLUNTEERS FIREFIGHTERS FUND .....	76
CITY OF ALTON DEVELOPMENT CORPORATION .....	78
DEVELOPMENT CORPORATION 4A FUND .....	80

COMMUNITY DEVELOPMENT CORPORATION 4B FUND.....	82
TEXAS LEVERAGE FUND .....	84
CAPITAL CONSTRUCTION FUNDS.....	86
CAPITAL CONSTRUCTION FUND.....	86
CAPITAL PROJECTS TIRZ FUND .....	88
USDA FIRE STATION FUND .....	91
PROPRIETARY FUNDS .....	92
SEWER FUND.....	93
SOLID WASTE FUND .....	95
APPENDICES .....	97
APPENDIX A: City of Alton Tax Ordinance.....	97
APPENDIX B: City of Alton Capital Improvement Plan 2012-2022.....	99

# CITY COMMISSION MEMBERS

---

## CITY OF ALTON TEXAS



**Mayor Salvador Vela**



**Mayor Pro Tem  
Arturo Galvan Jr**



**Commissioner  
Ricardo Garza**



**Commissioner  
Richard Arevalo**

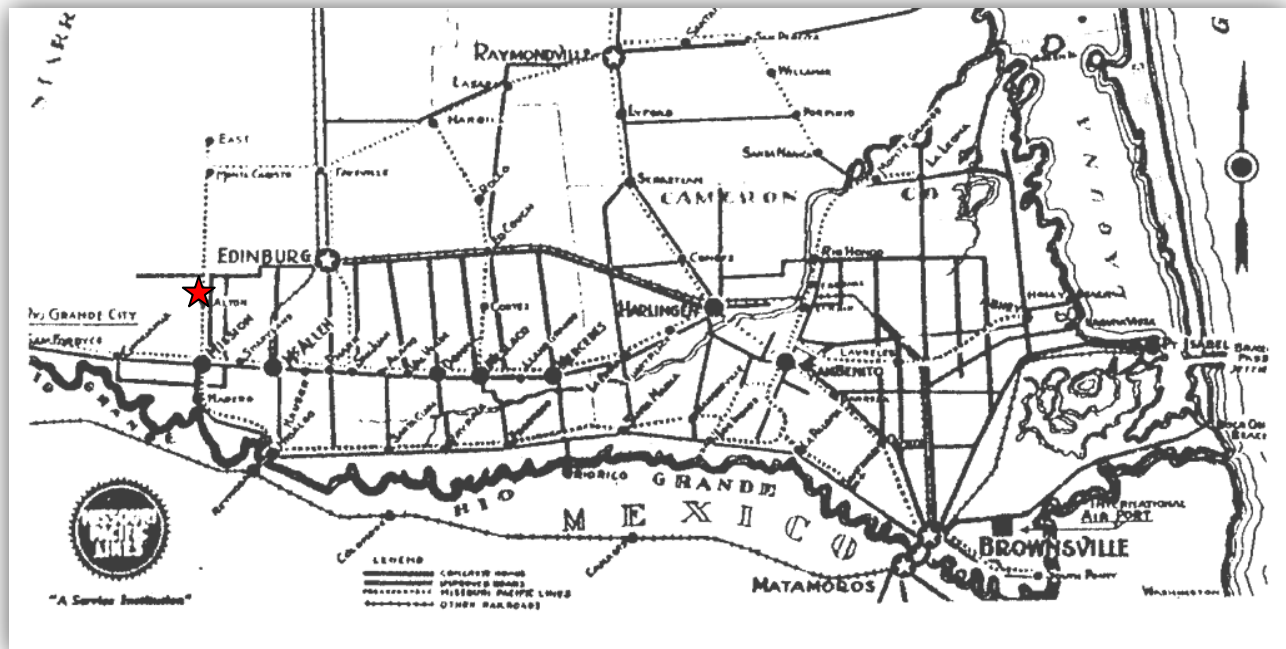


**Commissioner  
Emilio Cantu Jr**

# INTRODUCTORY INFORMATION

## HISTORY

Alton, Texas originated as a stop on the San Benito and Rio Grande Valley Railway, nicknamed “The Spiderweb Railroad”. It was founded in 1911 by citizens and railroad officials of Alton, Illinois and the Alton Illinois Railroad. Alton is located just four miles north of the City of Mission on State Highway 107 in Hidalgo County.



### "The Spiderweb Railroad"

Described as a network of feeder spurs which eventually grew to about 128 miles of track.

The Spiderweb Railroad was the brainchild of Sam A. Robertson, founder of nearby city, San Benito, Texas. Robertson, a brilliant civil engineer and a man of unusual foresight, had an excellent record for railroad building in the West. In the midst of 1907, he had acquired a total of 68,000 acres for development, platted the San Benito Townsite and had water flowing in from the main canal, originally a dry “resaca” (holding pond). In 1911, the San Benito and Rio Grande Valley Railway made junction with the St. Louis, Brownsville and Mexico Railway. Shortly thereafter, more than a dozen other new towns, including Alton, were growing lustily along the railroad right of way from San Benito to Mission, Texas. For the locals, this period was essential in the Valley’s early development into one of the country’s leading fruit and vegetable producing era.

Markets in the East and Midwest part of the country were eager for fresh fruits, vegetables, fuel oil, machinery, and construction products that the Spiderweb Railroad could ship for them. The Rio Grande Valley was in abundance of fruits and vegetables, but Alton, better known for its sedimentary rock “caliche” pits, had the perfect product to ship for construction projects being built up north during this period. The Alton Railway from Alton, Illinois made its way to the Valley to be the main shipper for caliche. Workers from the Alton Railway decided to remain in this hardly known town and began settling. Even though Alton was located a little over 69 miles from the main railroad artery in San Benito, the fifty citizens that established themselves in Alton took advantage of making it one of the last stops for the Spiderweb Railroad. They took part in the excavating and shipping of the tons of sedimentary rock to northern states. Today, the caliche pits remain as a reminder of the influence they took in initiating our city.

Even though Alton was a very small town along the railroad, a post office was established from 1913 to 1916. Since then, Mission has served as the main post office. In recent years, a sub-post office has been maintained in Alton for postal services. In the late 1920’s, a small six-grade school was in operation. Named after the town, Alton School was managed by the Hidalgo County School Superintendent. It was later consolidated with the Mission Consolidated Independent School District and is now Alton Elementary. Many of their alumni still reside in Alton.



**John H. Shary in 1939**

In 1912, businessman and developer John H. Shary became interested in the lower Rio Grande Valley’s commercial potential of citrus-growing. Between 1912 and 1923, Shary purchased and subdivided more than 50,000 acres in Alton’s neighbor city of Mission. Around 1915, he purchased an irrigation project from John Conway, the founder of Mission, and created the United Irrigation Company. The U.I.C. supplied water to more than 55,000 acres of land. The small population of Alton locals and migrants helped clear brush, dug canals and laid in roads and began developing citrus farms. As the town’s need for water grew, Water District No. 7 was formed in the 1930’s; it was later named United Water

District in 1990. Sharyland Water Supply is now Alton’s water utility.

Alton’s growth was hardly noted; however, its neighboring city of Mission was well known for John H. Shary’s Orchards. After two more decades, the Spiderweb’s Railroad decline was due to advances in road building and motor transportation. With the initiation of better highways and fluctuating traffic, the railroad incrementally abandoned the railroad tracks over time. Serving the Valley well over many years, but time, progress, and the changing nature of agriculture



made it obsolete and uneconomical. In 1969, the segment from Alton to Monte Cristo was abandoned. Practically the entire railroad has now been demolished.

In 1967, San Martin de Porres Catholic Church, originally a mission, was constructed. Due to the immense attendance and servicing of over 250 families for Alton and adjoining towns, a large hall and other improvements were added, declaring it a parish in 1969. San Martin de Porres Catholic Church now serves a general population of over 10,000 from Alton and its surrounding neighboring cities. There are over 20 places of worship that include Baptist, Pentecostal, Christian and Catholic Parishes in Alton, today.



San Martin de Porres Catholic Parish

## THE DEVELOPMENT OF ALTON, TEXAS

With the population of about 2,400, the community voted to incorporate and formed a General Rule Charter on April 1, 1978. It's first Mayor, San Juanita Zamora, fought for incorporation to avoid any further developments of "colonias" having inappropriate water, sewer, streets and other problems that continued to emerge. Colonias are known as city neighborhoods or a rural settlement inhabited predominantly by Mexicans or Mexican Americans. Mayor Zamora wanted development to be controlled by enforced rules, and Federal funds were available to a small corporation. With the city's first four aldermen, their first meetings were



Alton City Hall - 2006

held in a small room leased from a local merchant. Within a few months, a church right down the street offered to sell their building for a fair price. The City Hall housed the court, police station, a two-cell jail and the public works department. A volunteer Fire Station and community center were among the public buildings that were subsequently built the same year.

With continued efforts and dedication, the city's administration was approved for a Farmers Home Administrations loan which was to be utilized for housing, water systems, emergency relief and rural development. Consequently, in 1981, HUD approved a similar grant to be used for drainage system, water lines, meters, acquire land for low-rent housing; installing gas lines, commence a housing rehabilitation program and for commercial and industrial development.



The city's population was slowly developing and was not recognized for almost a decade. Long gone were the days known for its caliche pits. That recognition was acknowledged again on September 21, 1989. At about 7:30 a.m., a Dr. Pepper truck collided with a Mission CISD school bus, knocking it into a caliche pit filled with water at the cross corner of Five Mile Road and Bryan Road. The small community was devastated for a total of 21 children drowned and 60 were injured. The news of such tragedy had the town, the county, and even the nation, mourning for these children. A few years later, Alton received a grant from the Texas Park and Wildlife Commission to aid with the

construction of a memorial park dedicated to the children lost in the accident. The complex was completed in 2004.



[1989 Bus Accident Memorial at Josefa Garcia Park, Alton, Texas](#)

In 1990, the population in Alton grew slightly to 3,069. With new Mayor Salvador Vela and five Aldermen, a new vision for the town was forming. Improvements for existing colonias in Alton were in the works with the county for street paving and the installation of proper sewer lines. A portable building was built as a Community Center across the City Hall. The Volunteer Fire Department slowly grew as it served Alton and nearby rural areas for the county.

A 4A and 4B Development Corporations were voted in on July 9, 1996 to facilitate all economic development functions for the City of Alton. The City of Alton Development Corporation (CADC) was created to promote, encourage and enhance the creation of jobs and expansion of the local tax base through projects which assist in the retention and expansion of existing primary employers. The CADC created and obtained funding from several sources to promote good business practices throughout the city.



Within a decade, Alton grew an astounding 42%. According to the 2000 Census, Alton had 4,384 residents. Land was acquired by the city and had the opportunity to build a Community Center with a grant from Texas Parks and Wildlife and the Urban County Program of the Hidalgo County. With the city fathers' vision of the value of helping the community, the Alton Recreation Center was also built in partnership with Texas A&M University CHUD Colonias Program in 2001. Nonprofit organizations are able to offer services in these facilities, thus impacting the community by allowing them access to recreation, health and quality of life from such local partners. Both facilities are presently active and continue to offer diverse types of programs for the residents of Alton.





A Home Rule Charter was voted for in the May election of 2006 and the City of Alton now has a Mayor and a four member board of Commissioners. The Greater Alton Chamber of Commerce is also established within this year, with its goal of creating a positive business environment within the community. The GACC is a nonprofit organization committed to supporting the networking among chamber members, catalyzing business development and promoting the City of Alton. In 2007, a new City Hall was constructed; it houses the Municipal Court, Police Department and Administrative offices. A Public Works facility was added in 2010 to provide further services for the City of Alton residents.



### **Alton City Hall**

**509 S. Alton Blvd., Alton, Texas**

## CITY ON THE GROW

Today, the City of Alton is comprised of five departments that provide multiple services to residents. The City places a high priority on public safety and maintains a force of 18 sworn Police Officers and 17 sworn Firefighters. Alton completed a new 9,000 square foot fire station with a Fire Academy training facility. Residents enjoy an array of recreation opportunities with four parks covering more than 61 acres, as well as a recreation center and a senior center. Services are further enhanced with the City Hall serving as an official US Passport Acceptance Facility.



While the City of Alton provides traditional municipal services, it also operates its own solid waste collection. The Alton Public Work Solid Waste Department offers both residential and commercial solid waste collection and has a 24 hour drive up recycling facility. A public sanitary sewer system is also owned by the City of Alton.



Hidalgo County

## COMMUNITY DEMOGRAPHICS ALTON, TEXAS

Description	Data	Description	Data
<b>People Quick Facts</b>	Alton	Housing units, 2010	3,317
Population, 2014 estimate	15,497	Homeownership rate, 2009-2013	65.6%
Population, 2010 (April 1) estimates base	13,900	Housing units in multi-unit structures, percent, 2009-2013	18.2%
Population, percent change - April 1, 2010 to July 1, 2014	11.5%	Median value of owner-occupied housing units, 2009-2013	\$55,000
Population, 2010	12,341	Households, 2009-2013	3,665
Persons under 5 years, percent, 2010	10.8%	Persons per household, 2009-2013	3.85
Persons under 18 years, percent, 2010	37.8%	Per capita money income in past 12 months (2013 dollars), 2009-2013	\$9,340
Persons 65 years and over, percent, 2010	5.9%	Median household income, 2009-2013	\$26,301
Female persons, percent, 2010	51.0%	Persons below poverty level, percent, 2009-2013	41.4%
White alone, percent, 2010 (a)	97.0%	<b>Business Quick Facts</b>	
Black or African American alone, percent, 2010 (a)	0.2%	Total number of firms, 2007	749
American Indian and Alaska Native alone, percent, 2010 (a)	0.1%	Black-owned firms, percent, 2007	<100
Asian alone, percent, 2010 (a)	0.1%	American Indian- and Alaska Native-owned firms, percent, 2007	<100
Native Hawaiian and Other Pacific Islander alone, percent, 2010 (a)	0.1%	Asian-owned firms, percent, 2007	<100
Two or More Races, percent, 2010	0.8%	Native Hawaiian and Other Pacific Islander-owned firms, percent, 2007	<100
Hispanic or Latino, percent, 2010 (b)	93.6%	Hispanic-owned firms, percent, 2007	63.2%
White alone, not Hispanic or Latino, percent, 2010	6.1%	Women-owned firms, percent, 2007	29.5%
Living in same house 1 year & over, percent, 2009-2013	84.8%	Manufacturers' shipments, 2007 (\$1000)	0
Foreign born persons, percent, 2009-2013	37.8%	Retail sales, 2007 (\$1000)	36,512
Language other than English spoken at home, pct age 5+, 2009-2013	94.0%	Retail sales per capita, 2007	\$3,466
High school graduate or higher, percent of persons age 25+, 2009-2013	45.8%		
Bachelor's degree or higher, percent of persons age 25+, 2009-2013	3.7%	<b>Geography Quick Facts</b>	
Veterans, 2009-2013	166	Land area in square miles, 2010	5.88
Mean travel time to work (minutes), workers age 16+, 2009-2013	22.9	Persons per square mile, 2010	2,098.5
Source: US Census Bureau State & County QuickFacts			



# BUDGET OVERVIEW

---

## CITY MANAGER'S MESSAGE

September 29, 2015

Honorable Mayor and Commission Members:



Enclosed for your approval is the Proposed Annual Budget for the fiscal year beginning October 1, 2015 and ending September 30, 2016 in accordance with the Texas Local Government Code and City Charter requirements. The Annual Budget is the most important document that is adopted by the City Commission each year. The budget outlines, in financial terms, the plan for accomplishment of the delivery of municipal services during the forthcoming fiscal year. In addition, the budget is a policy tool for the Commission, an operations guide for staff and a communication tool to the public.

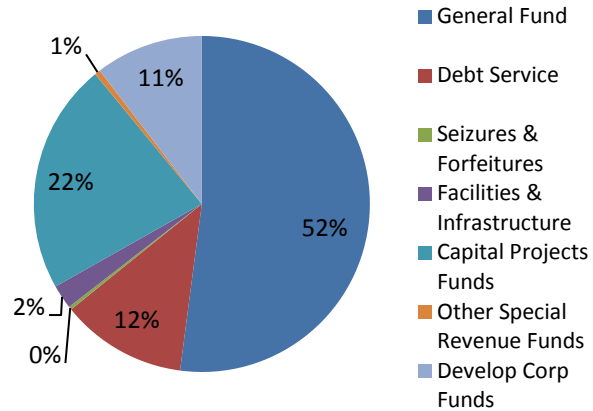
For eight consecutive years, the City has been decreasing the property tax rate, minimizing the impact to the tax payer while meeting the City's financial obligations. This year's budget has been prepared using the proposed \$0.4540/\$100 ad valorem tax rate; this represents a reduction of \$0.0051/\$100 from last year's tax rate.

The revenue for all Governmental Funds for the Fiscal Year 2015-2016 is expected to be \$8,054,748, an estimated increase of 20% from the current FY 2014-2015 amended budget. The increase is mostly due to bond proceeds and grant revenue from Texas Water Development Board and U.S. Department of Agriculture for the completion of a sewer project. The proposed budget for expenditures is \$8,726,949, an increase of 5.7% from the current amended budget. Most of this increase is due to the increase in capital projects and the completion of the new fire station.



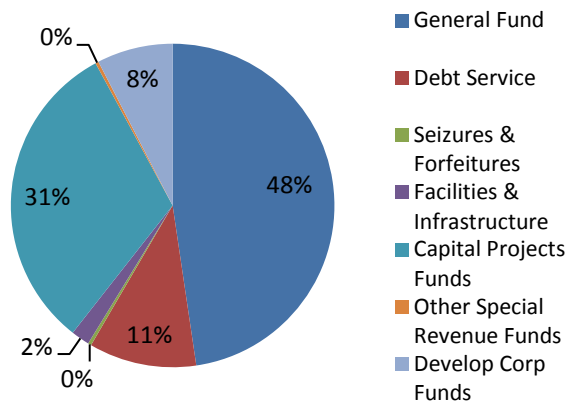
### OVERALL SUMMARY OF REVENUES GOVERNMENTAL FUNDS

FUND	AMOUNT	%
General Fund	\$ 4,194,356	52%
Debt Service	\$ 976,093	12%
Seizures & Forfeitures	\$ 25,050	0%
Facilities & Infrastructure	\$ 187,255	2%
Capital Projects Funds	\$ 1,790,117	22%
Other Special Revenue Funds	\$ 44,639	1%
Develop Corp Funds	\$ 837,238	10%
<b>TOTAL</b>	<b>\$ 8,054,748</b>	<b>100%</b>



### OVERALL SUMMARY OF EXPENDITURES GOVERNMENTAL FUNDS

FUND	AMOUNT	%
General Fund	\$ 4,159,527	48%
Debt Service	\$ 938,571	11%
Seizures & Forfeitures	\$ 28,788	0%
Facilities & Infrastructure	\$ 161,175	2%
Capital Projects Funds	\$ 2,748,786	31%
Other Special Revenue Funds	\$ 27,910	0%
Develop Corp Funds	\$ 662,191	8%
<b>TOTAL</b>	<b>\$ 8,726,949</b>	<b>100%</b>



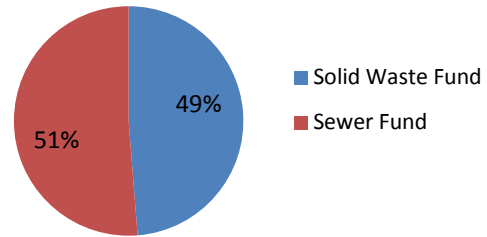
The Enterprise Funds (Sewer Fund and Solid Waste Fund) total revenues are estimated to be \$2,942,190. This is an increase of 13% from FY 2014-2015, basically due to the addition of 500 new connections to the sewer system and a \$1.25 increase of the sewer base rate for residential customers. Base rates for commercial accounts will also increase \$5.00 based on the water meter size of the establishment; use charges increased \$0.30/1,000 gallons of water consumption. The proposed budget does have as well an increase in garbage services of \$1.00 for residential and \$2.00 for commercial customers. The proposed expenses budget for

Enterprise Funds is \$2,747,259, an increase of 13.8% from the current adopted budget. Most of the increase is due to debt service and transfer out to other funds.

The City will be providing sewer services to approximately 3500 residents including the additional 500 new connections to the expansion of the sewer system. The City is currently servicing about 3400 residents through its solid waste services.

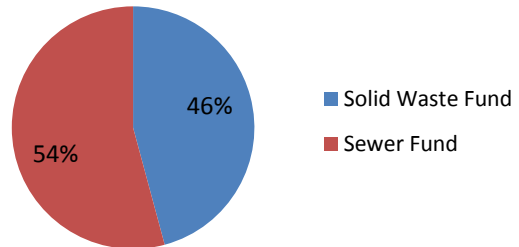
#### SUMMARY OF REVENUES ENTERPRISE FUNDS

FUND	AMOUNT	%
Solid Waste Fund	\$ 1,434,277	49%
Sewer Fund	\$ 1,507,913	51%
<b>TOTAL</b>	<b>\$ 2,942,190</b>	<b>100%</b>



#### SUMMARY OF EXPENSES ENTERPRISE FUNDS

FUND	AMOUNT	%
Solid Waste Fund	\$ 1,258,319	46%
Sewer Fund	\$ 1,488,940	54%
<b>TOTAL</b>	<b>\$ 2,747,259</b>	<b>100%</b>



In developing the FY 2015 - 2016 budget, department heads were asked to assess the needs, goals and achievements of each department. This document is a result of those efforts.

Construction is underway for three Texas Department of Housing and Community Affairs tax credit funded projects. Accommodating the service needs of 350 multi-family units will be a big challenge this year. Planning for the expansion of Main Street (Mile 5/FM 676) will also require substantial investment of time and money.

#### Achievements in FY 14-15:

- Completed the connections of approximately 500 new households to the expansion of the sewer system; a 9.6 million dollar project was completed last year utilizing proceeds from the 100% forgivable loan from Texas Water Development Board (Clean Water Revolving Loan Fund) to extend service to this area.
- Completed the construction of the Fire Station. The funding was provided by USDA-RD on a Community Facilities grant/loan of \$1,000,000.00, plus additional funding from the City.
- Completed the infrastructure projects in the Tax Increment Reinvestment Zone: sewer and street improvements for Jefferson and Lucia Streets, refurbished the Recreation Center and Sylvia Vela Park and a storm drainage project for the Old Town Site.
- Continue providing an adequate level of public safety, public works and general administration services.

#### Goals for FY 15-16 and beyond:

- City's Infrastructure
  - Rehabilitate streets in the Old Town Site
  - Expand sewer system to Tierra Estates and Orange Drive
  - Formalize street light program
- Economic Development
  - Adopt plan for the expansion of Main Street
  - Convert the city warehouse to a light commercial use
- Internal Capacity
  - Adopt a minimum wage rate

#### Conclusion

As the population of Alton continues to increase, capital needs will hold much of our attention. The real challenge for us is to improve the quality of service we provide to our citizens. Substantial investments in our programs and employees, although not as glamorous as infrastructure projects, are much more important.

Police, Fire, and Public Works have taken advantage of their infrastructure improvements by increasing their public relations efforts, as well as improving their level of basic services.

Respectfully,

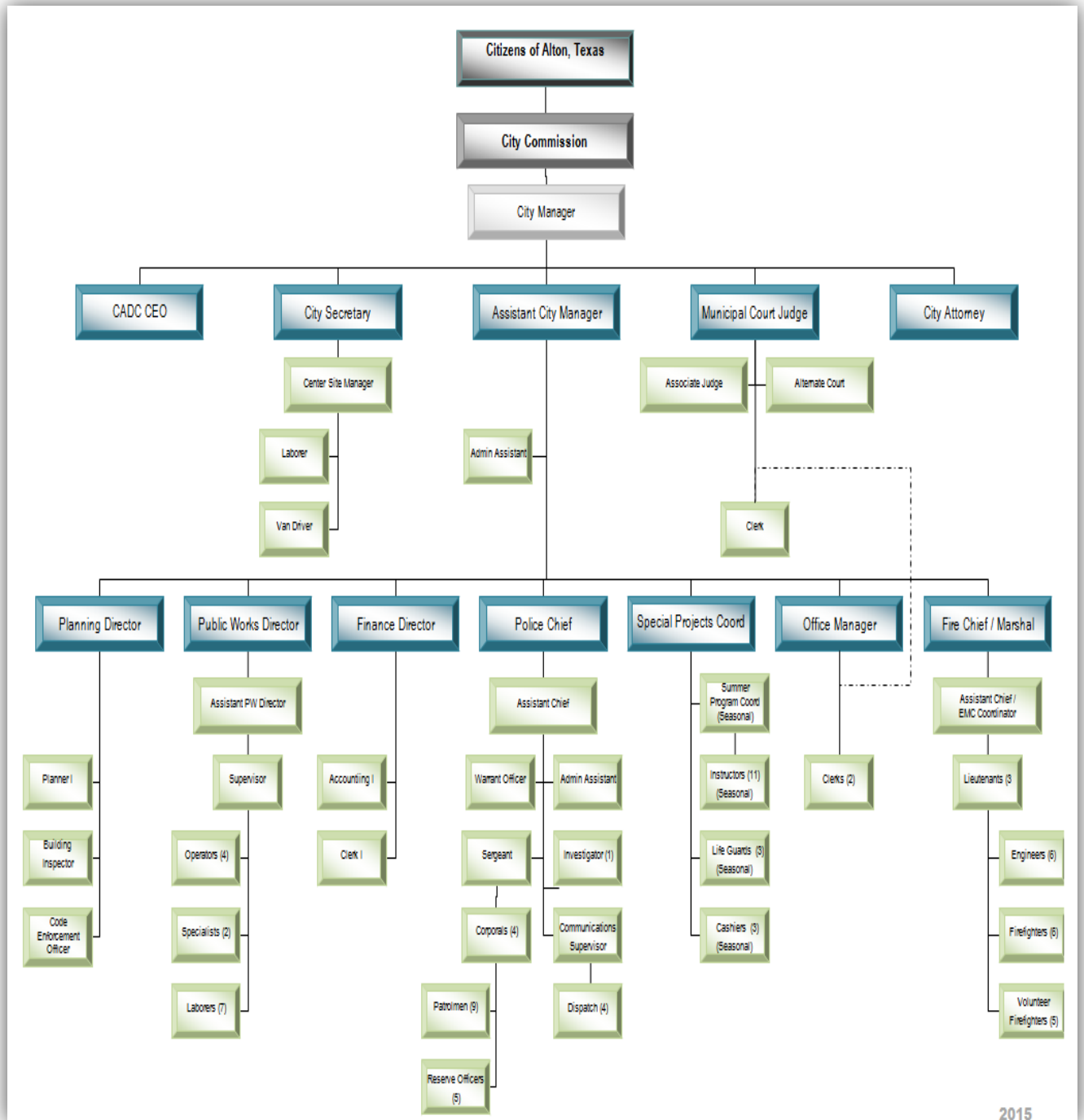
Jorge Arcaute  
City Manager

## **CITY OF ALTON MISSION STATEMENT AND RESPONSIBILITIES**

The mission of the City of Alton is to advance the interest, welfare, health, morals, comfort, safety and convenience of its occupants and inhabitants by diligently providing services and improvement projects of high quality and quantity.

The City of Alton is responsible to provide direction and governance in all the areas of municipal responsibilities, duties and assignments, in full compliance with city ordinances and the city charter, county rules, state statutes and federal laws.

## ORGANIZATIONAL CHART



2015

## PERSONNEL SCHEDULE

DEPARTMENT/ POSITION	NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS		
	FY 13-14	FY 14-15	FY 15-16
<b>ADMINISTRATION</b>			
CITY MANAGER	1	1	1
ASSISTANT CITY MANAGER	1	1	1
CEO ECONOMIC DEVELOPMENT CORPORATION	1	1	1
OFFICE MANAGER	1	1	1
CITY SECRETARY	1	1	1
ADMINISTRATIVE ASSISTANT		0.50	0.50
CLERK	2	2	2
<b>TOTAL ADMINISTRATION</b>	<b>7</b>	<b>7.50</b>	<b>7.50</b>
<b>FINANCE DEPARTMENT</b>			
FINANCE DIRECTOR	1	1	1
CLERK	1	1	2
<b>TOTAL FINANCE DEPARTMENT</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>SENIOR CENTER</b>			
SITE MANAGER	1	1	1
LABORER I	1	1	1
VAN DRIVER	1	1	1
<b>TOTAL SENIOR CENTER</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>POLICE DEPARTMENT</b>			
POLICE CHIEF	1	1	1
ASSISTANT POLICE CHIEF	1	1	1
SERGEANT	1		
INVESTIGATOR	1	2	2
WARRANT OFFICER	1	1	1
PATROLMAN	11	13	13
ADMIN ASSISTANT		1	1
COMMUNICATIONS SUPERVISOR	1	1	1
DISPATCHER II	4	3	3
DISPATCHER I	1	1	1
<b>TOTAL POLICE DEPARTMENT</b>	<b>22</b>	<b>24</b>	<b>24</b>
<b>FIRE DEPARTMENT</b>			
FIRE CHIEF/FIRE MARSHAL	1	1	1
ASSISTANT FIRE CHIEF	1	1	1
LIEUTENANT	3	3	3
ENGINEER	3	3	6
FIREFIGHTER	9	9	6
<b>TOTAL FIRE DEPARTMENT</b>	<b>17</b>	<b>17</b>	<b>17</b>

## PERSONNEL SCHEDULE

DEPARTMENT/ POSITION	NUMBER OF AUTHORIZED FULL-TIME EQUIVALENT POSITIONS		
	FY 13-14	FY 14-15	FY 15-16
<b>PUBLIC WORKS DEPARTMENT</b>			
PUBLIC WORKS DIRECTOR	1	1	1
ASSISTANT PW DIRECTOR	1	0.75	0.75
SUPERVISOR	1	1	1
SPECIALIST II	2	1	1
SPECIALIST I	1	1	1
OPERATOR II	1	1	1
OPERATOR I	2	2	3
LABORER II	4	3	3
LABORER I	4	4	4
CLERK	1	0.50	0.50
<b>TOTAL PUBLIC WORKS DEPARTMENT</b>	<b>18</b>	<b>15.25</b>	<b>16.25</b>
<b>MUNICIPAL COURT</b>			
CLERK	1	1	1
<b>TOTAL MUNICIPAL COURT</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>PLANNING DEPARTMENT</b>			
BUILDING INSPECTOR	1	0.75	0.75
PLANNER I		1	1
CODE ENFORCEMENT OFFICER			0.75
ADMINISTRATIVE ASSISTANT	1		
<b>TOTAL PLANNING DEPARTMENT</b>	<b>2</b>	<b>1.75</b>	<b>2.50</b>
<b>MS4 DEPARTMENT</b>			
BUILDING INSPECTOR		0.25	0.25
CODE ENFORC.OFFICER			0.25
ASSISTANT PW DIRECTOR		0.25	0.25
<b>TOTAL MS4 DEPARTMENT</b>	<b>0</b>	<b>0.50</b>	<b>0.75</b>
<b>RECREATION DEPARTMENT</b>			
SPECIAL PROJECTS COORDINATOR		1	1
SUMMER PROGRAM COORDINATOR - FT TEMP	1	1	1
INSTRUCTOR II - FT TEMP		3	3
INSTRUCTOR I - FT TEMP	8	8	8
LIFEGUARD - FT TEMP	4	3	3
CASHIER II- AQUATICS - FT TEMP		2	2
<b>TOTAL RECREATION DEPARTMENT</b>	<b>13</b>	<b>18</b>	<b>18</b>
<b>TOTAL FULL TIME PERMANENT POSITIONS</b>	<b>72</b>	<b>73</b>	<b>76</b>
<b>TOTAL FULL TIME TEMPORARLY POSITIONS</b>	<b>13</b>	<b>17</b>	<b>17</b>
<b>GRAND TOTAL</b>	<b>85</b>	<b>90</b>	<b>93</b>



## **BUDGET PROCESS**

The annual budget is the single most important financial responsibility of a local government. Citizens are able to see how city officials and staff plan to spend taxpayer dollars. Once the budget is adopted, funds may only be spent in a manner consistent with the stated plans, objectives, and policies outlined in the budget unless amended in accordance with the City Charter and by approval of the City Commission.

The process is a combined effort of members of each of the City's departments and requires an extensive period of time to complete. Both revenues and expenditures are constantly being adjusted throughout the process and are subject to change until the night the City Commission officially adopts the budget. Likewise, the budget calendar serves as an approximate timeline and the events may not always occur at the exact times indicated.

### **June**

The process begins in June with the creation of a budget calendar. The calendar is established to provide guidelines and make sure that the City remains on schedule and deadlines are not missed. The budget process, like the tax rate process, is guided by state and local laws. The Finance Director distributes the budget request packets to all department heads.

### **July**

The Finance Director and the City Manager review department requests and determining needs based on the City's goals and proposed revenues. Finance begins preparation of the proposed budget document.

The Hidalgo County Appraisal District releases certified property values at the end of the month, and calculation of the tax rate begins. With the calculation of the tax rate and all other revenues, Finance and the City Manager begin meeting with department Directors to reduce proposed expense in order to provide the highest level of service and insure that the needs of the community are met while keeping the cost to the citizens as low as possible.

### **August**

The month of August is one of the busiest of the budget season. The Proposed Budget is presented to the City Commission and it is filed with the City Secretary and posted on the City's website. The City Commission votes to adopt the proposed tax rate. It may be necessary to hold public hearings depending on the proposed tax rate. These meetings are scheduled along with the public hearing on the budget, and announcements are posted in the local newspaper according to state requirements.

### **September**

During the month of September, public hearings are held and adjustments are made to both the tax rate and the budget, if required. Toward the end of the month, and after all requirements have been fulfilled, both the tax rate and the budget for the following year are adopted by ordinance. The budget goes into effect as of October 1st and it is filed in the office of the county clerk of Hidalgo County, Texas.

## **Budget Amendment Process**

The City's budget is amended as a part of the annual budget process. Along with estimating expenses for the upcoming fiscal year, Directors are asked to project final expenditures for the current fiscal year. These projections are reviewed by the Finance Director and the City Manager and they compile the final budget for the current fiscal year. The amended budget is usually adopted towards the end of the fiscal year.

On some occasions, issues will occur that require immediate budget amendment. These items are discussed among the Directors involved, the Finance Director, and the City Manager. An appropriate funding source is identified and the amendment is taken before the City Commission for consideration.

## **Budget Control**

During the fiscal year, budgetary control is maintained through monthly review of financial statements. The responsibility for budgetary control lies with the Department Head. Department Heads may not approve expenditures that exceed monies available at the line item level within their department without prior approval of the City Manager. The City Manager approves a transfer of budgeted amounts within departments; however, any revisions that alter the total of any fund must be approved by the City Commission.

Appropriations not expended by departments at the end of the fiscal year will lapse. Therefore, funds that were budgeted but not used during the fiscal year are not available for use in the next fiscal year unless they are appropriated again in the new fiscal year budget.

## Budget Calendar

Date	Fiscal Year 2015-2016	Responsible
Jun 15	Prepare budget calendar listing all steps to be taken and target dates for the budget process	Finance Director
Jun 22	Prepare and distribute budget request forms and information packets to all departments	Finance Director
Jul 6-10	Meet with department heads and assist them with completion of their budgets	Finance Director
Jul 17	Complete and return budget request forms to the Finance Director	Department Heads
Jul 24	Assemble the City's preliminary budget and present it to the City Manager	Finance Director
Jul 28-31	Review preliminary budget and make any necessary adjustments	City Manager and Finance Director
Aug 7	Complete the proposed budget	Finance Director
Aug 11	Present Proposed Budget to the City Commission	City Manager
Aug 11	File Proposed Budget and post it on the City's website	City Secretary
Aug 28 & Sep 4	Publication of the public hearing notice ( <i>Progress Times</i> )	City Secretary
Sep 8	Hold public hearing at City Hall 7:00 p.m.	City Commission
Sep 29	Adopt Budget by ordinance	City Commission
Sep 30	Distribute copies of the budget to department heads	Finance Director
Sep 30	Post Adopted Budget on the City's website and file with County Clerk	City Secretary

## **FINANCIAL POLICIES**

### **Definition of a Balanced Budget**

The annual operating budget submitted to the City Commission will be balanced; expenditures not exceeding current year revenues.

### **Fund Balance and Working Capital Policies**

The General Fund should maintain a minimum unreserved fund balance of 90 days of annual operating expenditures and a minimum working capital equivalent to 15 days of annual operating expenses for the Sewer Fund and Solid Waste Fund.

### **Operating Budget Policies**

- The City of Alton budgets resources on a fiscal year, which begins October 1 and ends on the following September 30th.
- The City of Alton operating budget will be developed on an annual basis.
- Appropriations for each year will be approved annually by the City Commission.
- It is the responsibility of the City Manager to prepare and present the city's annual operating budget to the City Commission for their approval.
- The City Commission has the final responsibility for adopting the budget and for making the necessary appropriations.
- The annual adopted budget shall be comprehensive in scope and include all annually budgeted operating funds.
- The proposed operating budget shall appropriate sufficient funds for operations to maintain existing quality and scope of City Services.
- An annual budget calendar shall be prepared including statutory public meeting and tax notice requirements.
- City Commission action shall be required to amend the operating budget.

### **Capital Budget Policies**

- Operating expenditures that are incurred from non-recurring capital expenditures are included and anticipated in each operating fund's budget.
- A capital project is defined as a capital asset expected to have a useful life greater than five years and an estimated cost of \$10,000 or more. Capital projects include:
  - Construction, purchase, or major renovation of buildings, sewer system, streets, or other structures.
  - Purchase of land or land rights and major landscaping projects.
  - Any engineering study or master plan needed for the delivery of a capital project.
  - Any major repair, renovation or replacement that extends the useful operational life by at least five or expands capacity of an existing facility.
- Projects meeting the above definition will be included in the Capital Improvement Plan (CIP) rather than the annual operating budget document.

- As a planning document, the City shall adopt a ten year projection of the City's capital needs as well as the future financing requirements in the form of a Capital Improvements Plan (CIP).
- The CIP shall be linked to the City financial and strategic plans.
- Spending authority for capital projects is the capital budget.
- The capital budget does not run concurrently with the operating budget fiscal year.
- City staff shall identify the estimated costs and project schedule for each capital project proposal before it is submitted to the City Commission for approval.
- Expenditure tracking for components of the capital budget will be updated quarterly to ensure project completion against budget and established time lines.
- Change orders resulting in a change in the project cost shall require an amendment to the capital budget.
- Capital improvements may impact the operating budget. Addition of new infrastructure can lead to expanded programs and a need to hire personnel to manage program operations. Replacement of aging structures may decrease operating and maintenance expenditures due to energy efficiencies and reduced repair needs. City staff will analyze, and when necessary, include operating budget impact statements in the CIP.

## **Fund Accounting**

The accounts of the City of Alton are organized and operated on the basis of funds and departmental account groups. A fund is an independent accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

All fund structures and accounting standards of the City of Alton are in compliance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB).

The city's various funds are grouped into the following fund types:

### **Governmental Funds**

Governmental Funds are those through which most governmental functions of the City are financed. The city's expendable resources and the related liabilities are accounted for through the Governmental Funds. The City uses the modified accrual basis for budgeting and financial reporting for all Governmental Funds. This means that revenues are recognized in the accounting period in which they become available and measurable. Generally, expenditures are recognized in the accounting period in which they are incurred.

Included in Governmental Funds are:

**GENERAL FUND** – The General Fund is the primary operating fund for the City. Revenue comes from taxes, fees, fines, licenses, etc. General Fund expenditures are for typical municipal services such as Police, Fire, Parks, Streets, and Administration.

**SPECIAL REVENUE FUNDS** – Special Revenue Funds are used to account for proceeds of specific sources that are legally restricted to expenditures for specific purposes.

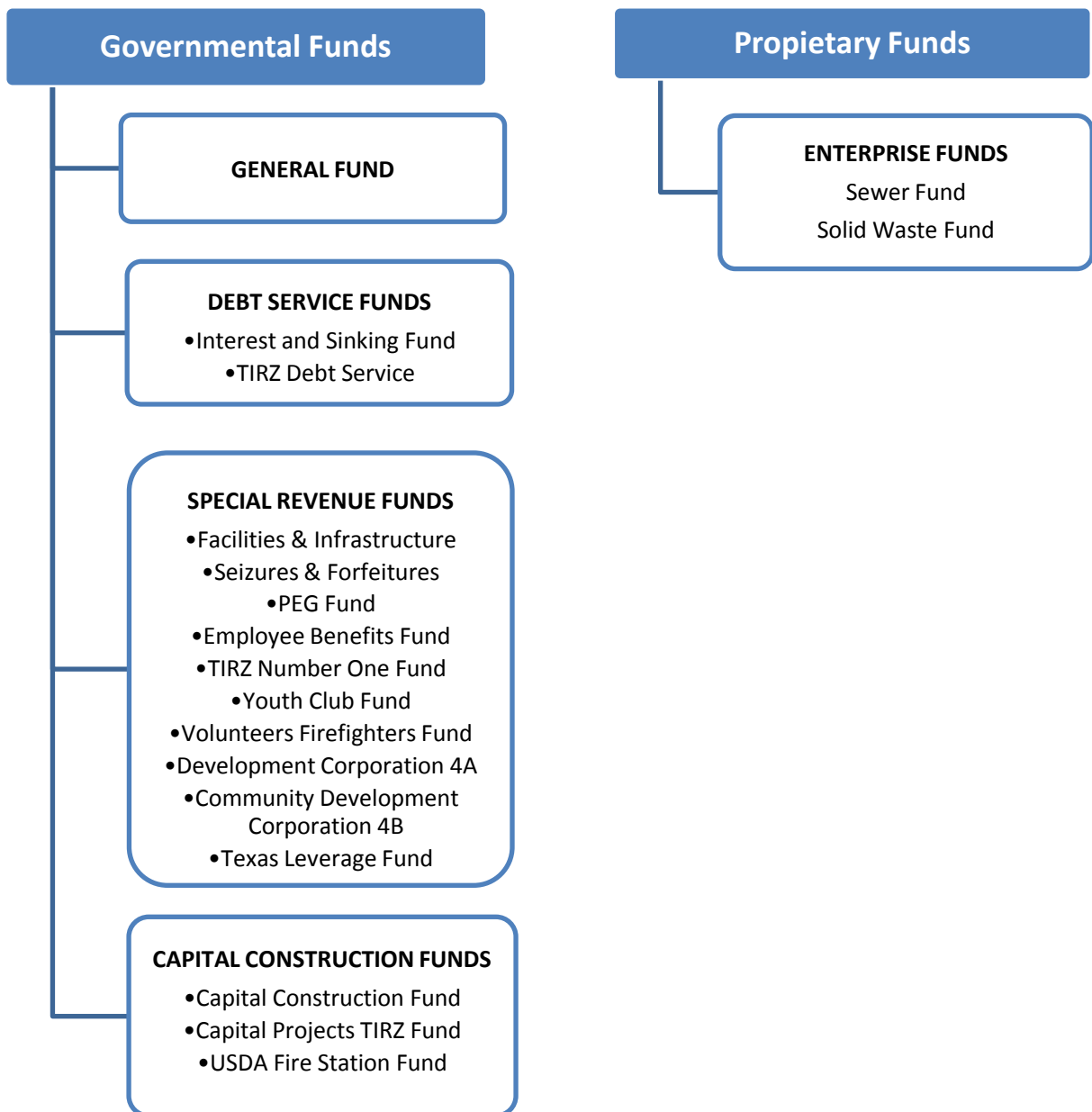
DEBT SERVICE FUNDS – Debt Service Funds are used to account for the payment of principal, interest and related costs on long-term debts supported by taxes. A portion of the property tax levy (Interest and Sinking Rate) is dedicated to support this fund.

CAPITAL PROJECT FUNDS –Funds are used to account for the accumulation of resources for, and the payment of capital projects and improvements related to infrastructure. Revenue sources include bond proceeds, grants, and intergovernmental revenue from other governmental entities.

### **Proprietary Funds**

Unlike Governmental Funds, Proprietary Funds manage the more business-like activities of government. The total operating, capital and debt costs for delivery of sewer and solid waste services are recovered from the rates charged for use of the utility and service. The City uses the full accrual basis of accounting; revenues are recognized when they are obligated to the City and expenditures when a commitment is made.

## FUND STRUCTURE



## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2015-2016

	GOVERNMENTAL FUND TYPES				
	General Fund	Debt Service	Debt Service TIRZ Number One	Police Seizures & Forfeitures	Facilities & Infrastructure
<b>FUND BALANCE FY 14 CAFR</b>	<b>\$ 218,262</b>	<b>\$ (6,080)</b>	<b>\$ 55,754</b>	<b>\$ 65,822</b>	<b>\$ 111,757</b>
Budgeted Use of Fund Balance FY 15	(33,100)	16,609	34,835	(36,093)	62,930
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 185,162</b>	<b>\$ 10,529</b>	<b>\$ 90,589</b>	<b>\$ 29,729</b>	<b>\$ 174,687</b>
<b>REVENUES</b>					
Taxes	1,737,221	413,854	125,119		
Grants & Donations	15,043				
Licenses & Permits	160,500				
Charges for Services	635,321				187,125
Fines	562,722				
Interest & Miscellaneous	8,261	120	-	50	130
Other Revenue				25,000	
<b>Total Revenues</b>	<b>3,119,068</b>	<b>413,974</b>	<b>125,119</b>	<b>25,050</b>	<b>187,255</b>
Sale of Land	330,000				
Other Financing Sources					
Transfer In	745,288	212,000	225,000		
<b>Total Other Resources</b>	<b>1,075,288</b>	<b>212,000</b>	<b>225,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ 4,194,356</b>	<b>\$ 625,974</b>	<b>\$ 350,119</b>	<b>\$ 25,050</b>	<b>\$ 187,255</b>
<b>EXPENDITURES</b>					
Personnel Services	2,700,006				
Supplies & Materials	102,309			2,500	
Maintenance & Repairs	158,253			-	10,000
Contractual Services	544,251				3,675
Capital Outlay	57,277			-	
Operational Expenditures	522,271			1,000	
Other Expenditures					22,500
Debt Service	75,160	618,166	320,405		
Sales Tax					
<b>Expenditures</b>	<b>4,159,527</b>	<b>618,166</b>	<b>320,405</b>	<b>3,500</b>	<b>36,175</b>
Loans Payable - Principal					
Infrastructure					
Transfers Out				25,288	125,000
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,288</b>	<b>125,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,159,527</b>	<b>\$ 618,166</b>	<b>\$ 320,405</b>	<b>\$ 28,788</b>	<b>\$ 61,175</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 34,829</b>	<b>\$ 7,808</b>	<b>\$ 29,714</b>	<b>\$ (3,738)</b>	<b>\$ 26,080</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 219,991</b>	<b>\$ 18,337</b>	<b>\$ 120,303</b>	<b>\$ 5,991</b>	<b>\$ 200,767</b>



## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2015-2016

	GOVERNMENTAL FUND TYPES				
	USDA Fire Station Fund	Capital Projects TIRZ Fund	Capital Construction Fund	PEG Fund	Alton Youth Club Activities
FUND BALANCE FY 14 CAFR	(30,650)	1,765,525	39,999	13,404	(2,766)
Budgeted Use of Fund Balance FY 15	354,761	(1,730,238)	633,196	4,174	178
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 324,111</b>	<b>\$ 35,287</b>	<b>\$ 673,195</b>	<b>\$ 17,578</b>	<b>\$ (2,588)</b>
<b>REVENUES</b>					
Taxes				5,500	
Grants & Donations	-	731,000	620,233		8,000
Licenses & Permits					
Charges for Services					27,800
Fines					
Interest & Miscellaneous	-	-		8	2
Other Revenue					-
<b>Total Revenues</b>	<b>-</b>	<b>731,000</b>	<b>620,233</b>	<b>5,508</b>	<b>35,802</b>
Sale of Land					
Other Financing Sources	-	240,000			
Transfer In	-	198,884			
<b>Total Other Resources</b>	<b>-</b>	<b>438,884</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 1,169,884</b>	<b>\$ 620,233</b>	<b>\$ 5,508</b>	<b>\$ 35,802</b>
<b>EXPENDITURES</b>					
Personnel Services					
Supplies & Materials					500
Maintenance & Repairs					100
Contractual Services					13,625
Capital Outlay	69,500				6,000
Operational Expenditures					4,950
Other Expenditures			-		250
Debt Service					
Sales Tax					
<b>Expenditures</b>	<b>69,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,425</b>
Loans Payable - Principal					
Infrastructure	254,611	1,205,558	1,020,233		
Transfers Out			198,884		
<b>Total Other Financing Uses</b>	<b>254,611</b>	<b>1,205,558</b>	<b>1,219,117</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 324,111</b>	<b>\$ 1,205,558</b>	<b>\$ 1,219,117</b>	<b>\$ -</b>	<b>\$ 25,425</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>					
	<b>\$ (324,111)</b>	<b>\$ (35,674)</b>	<b>\$ (598,884)</b>	<b>\$ 5,508</b>	<b>\$ 10,377</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (387)</b>	<b>\$ 74,311</b>	<b>\$ 23,086</b>	<b>\$ 7,789</b>

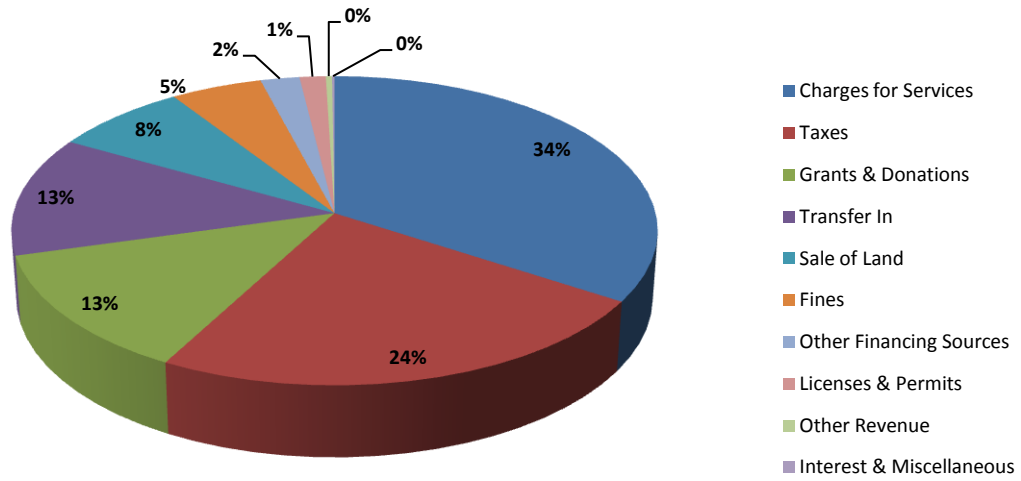
## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2015-2016

	GOVERNMENTAL FUND TYPES					TOTALS
	Volunteer Firefighters Fund	Employee Benefits Fund	Development Corporation 4A	Community Develop Corp 4B	Texas Leverage Fund	
FUND BALANCE FY 14 CAFR	2,569	5,136	127,970	107,461	226,998	2,701,161
Budgeted Use of Fund Balance FY 15	109	865	(50,207)	(30,402)	302,509	(469,874)
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 2,678</b>	<b>\$ 6,001</b>	<b>\$ 77,763</b>	<b>\$ 77,059</b>	<b>\$ 529,507</b>	<b>\$ 2,231,287</b>
<b>REVENUES</b>						
Taxes			161,745	161,745		2,605,185
Grants & Donations	2,000					1,376,276
Licenses & Permits						160,500
Charges for Services						850,246
Fines						562,722
Interest & Miscellaneous	702	2	71	71	88	9,505
Other Revenue		625			12,518	38,143
Total Revenues	2,702	627	161,816	161,816	12,606	5,602,576
Sale of Land			64,000	64,000	373,000	831,000
Other Financing Sources						240,000
Transfer In						1,381,172
Total Other Resources	-	-	64,000	64,000	373,000	2,452,172
<b>TOTAL REVENUES</b>	<b>\$ 2,702</b>	<b>\$ 627</b>	<b>\$ 225,816</b>	<b>\$ 225,816</b>	<b>\$ 385,606</b>	<b>\$ 8,054,748</b>
<b>EXPENDITURES</b>						
Personnel Services			80,006	64,262		2,844,274
Supplies & Materials	540		200	-		106,049
Maintenance & Repairs						168,353
Contractual Services			33,700	4,000		599,251
Capital Outlay						132,777
Operational Expenditures	695		19,355	55,774		604,045
Other Expenditures	750	500	10,100	10,400		44,500
Debt Service			42,197	42,197		1,098,125
Sales Tax						-
Expenditures	1,985	500	185,558	176,633	-	5,597,375
Loans Payable - Principal						
Infrastructure					300,000	2,780,402
Transfers Out						349,172
Total Other Financing Uses	-	-	-	-	300,000	3,129,574
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,985</b>	<b>\$ 500</b>	<b>\$ 185,558</b>	<b>\$ 176,633</b>	<b>\$ 300,000</b>	<b>\$ 8,726,949</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 717</b>	<b>\$ 127</b>	<b>\$ 40,258</b>	<b>\$ 49,183</b>	<b>\$ 85,606</b>	<b>\$ (672,200)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 3,395</b>	<b>\$ 6,128</b>	<b>\$ 118,021</b>	<b>\$ 126,242</b>	<b>\$ 615,113</b>	<b>\$ 1,559,087</b>

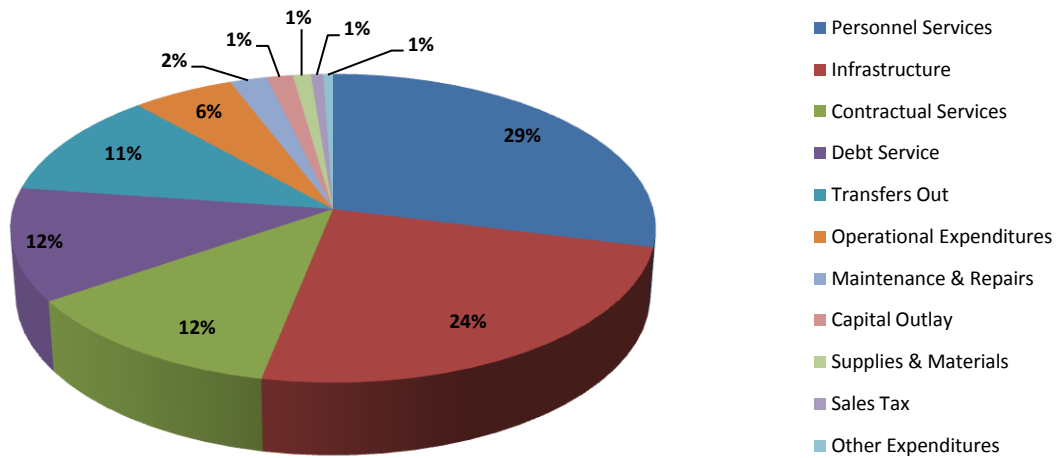
## COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCES FISCAL YEAR 2015-2016

	ENTERPRISE FUND TYPES			TOTAL
	Solid Waste Fund	Sewer Fund	TOTALS	GOVERNMENTAL & ENTERPRISE
			-	
FUND BALANCE FY 14 CAFR	(63,941)	14,325,666	14,261,725	16,962,886
Budgeted Use of Fund Balance FY 15	171,159	(281,090)	(109,931)	(579,805)
<b>ESTIMATED BEGINNING FUND BALANCE</b>	<b>\$ 107,218</b>	<b>\$ 14,044,576</b>	<b>\$ 14,151,794</b>	<b>\$ 16,383,081</b>
<b>REVENUES</b>				
Taxes				2,605,185
Grants & Donations	30,300		30,300	1,406,576
Licenses & Permits			-	160,500
Charges for Services	1,399,100	1,507,568	2,906,668	3,756,914
Fines			-	562,722
Interest & Miscellaneous	4,877	345	5,222	14,727
Other Revenue			-	38,143
Total Revenues	1,434,277	1,507,913	2,942,190	8,544,766
Sale of Land				831,000
Other Financing Sources				240,000
Transfer In				1,381,172
Total Other Resources	-	-	-	2,452,172
				-
<b>TOTAL REVENUES</b>	<b>\$ 1,434,277</b>	<b>\$ 1,507,913</b>	<b>\$ 2,942,190</b>	<b>\$ 10,996,938</b>
<b>EXPENDITURES</b>				
Personnel Services	188,752	284,850	473,602	3,317,876
Supplies & Materials	8,098	2,000	10,098	116,147
Maintenance & Repairs	70,000	2,250	72,250	240,603
Contractual Services	241,516	570,700	812,216	1,411,467
Capital Outlay	34,200	3,500	37,700	170,477
Operational Expenditures	40,800	16,040	56,840	660,885
Other Expenditures	6,200	12,650	18,850	63,350
Debt Service	22,323	18,330	40,653	1,138,778
Sales Tax	79,359		79,359	79,359
Expenditures	691,248	910,320	1,601,568	7,198,943
Loans Payable - Principal	183,071	30,620	213,691	213,691
Infrastructure				2,780,402
Transfers Out	384,000	548,000	932,000	1,281,172
Total Other Financing Uses	567,071	578,620	1,145,691	4,275,265
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,258,319</b>	<b>\$ 1,488,940</b>	<b>\$ 2,747,259</b>	<b>\$ 11,474,208</b>
<b>TOTAL REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ 175,958</b>	<b>\$ 18,973</b>	<b>\$ 194,931</b>	<b>\$ (477,269)</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$ 283,176</b>	<b>\$ 14,063,549</b>	<b>\$ 14,346,725</b>	<b>\$ 15,905,812</b>

### Overall Summary of Revenues \$10,996,938



### Overall Summary of Expenditures \$11,474,208



# PROPOSED GENERAL FUND BUDGET

The General fund is the main operating fund in the City. It is used to account for all financial resources traditionally associated with government except those required to be accounted for in another fund. Major revenue sources include ad valorem (property) taxes, local sales taxes, franchise fees, court fines, license and permit fees, service charges and transfers from enterprise funds.

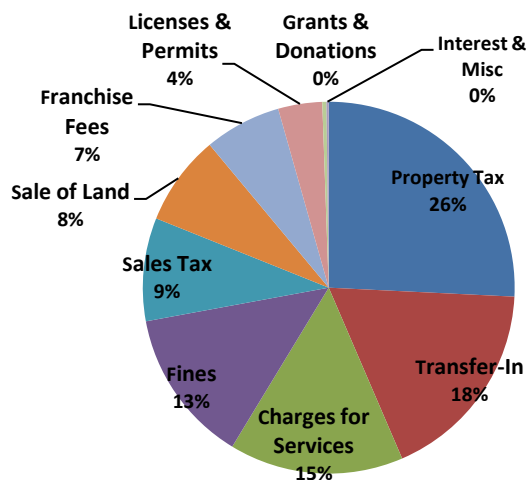
## GENERAL FUND REVENUES

Total operating revenues for FY 2015-2016 are \$4,194,356, approximately \$271,952 more than the FY 2014-2015 amended budget. The 7% increase is primarily due to an increase in funds transfers from Enterprise Funds, a new fire protection fee, a slight increase in sales taxes and an Interlocal agreement with Mission Consolidated Independent School District for police services. Revenue sources for municipalities are primarily derived from ad valorem (property) and sales taxes. Other major revenue sources for the City are court fines from the issuance of citations and franchise fees charged to specific industries for conducting business in the City. Licenses and permits include the collection of revenue for building permits, plan reviews, certificates of occupancy, contractor registrations, burning permits, moving permits, and flea market fees. Other charges for services and other non-operating revenues include revenue from sale of City owned land, passport processing, parks and facilities rentals, fire training instruction and fire inspections.

This proposed budget will address in detail the primary sources of revenue for the General Fund.

**General Fund FY 15-16  
Revenue Breakdown**

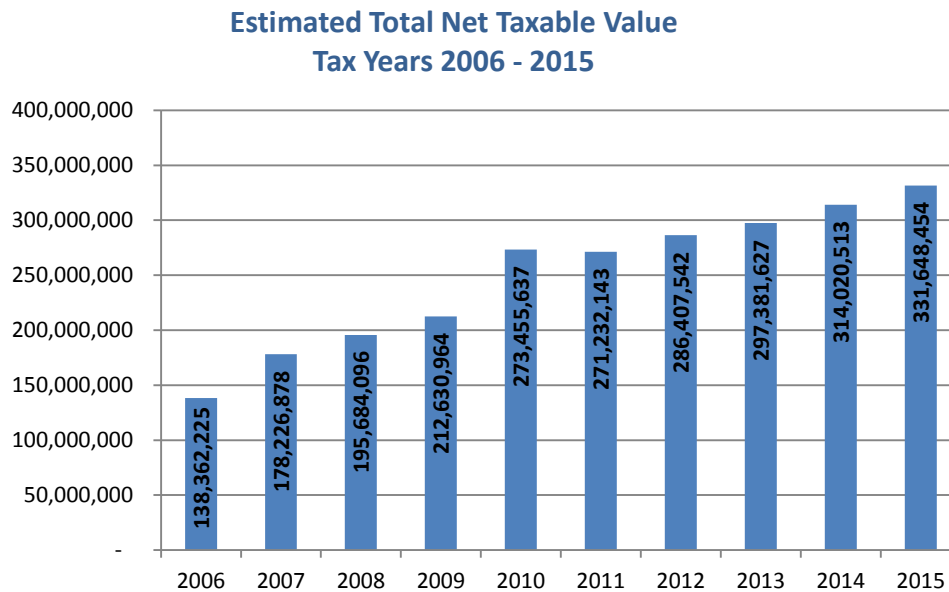
Description	Amount	%
Property Tax	\$ 1,080,821	26%
Transfers In	\$ 745,288	18%
Charges for Services	\$ 635,321	15%
Fines	\$ 562,722	13%
Sales Tax	\$ 376,400	9%
Sale of Land	\$ 330,000	8%
Franchise Fees	\$ 280,000	7%
Licenses & Permits	\$ 160,500	4%
Grants & Donations	\$ 15,043	0%
Interest & Miscellaneous	\$ 8,261	0%
<b>TOTAL</b>	<b>\$ 4,194,356</b>	<b>100%</b>



## Primary Revenue Sources

### *Ad Valorem Tax Revenue*

Taxable Appraised Values are assessed by Hidalgo County Appraisal District. Net taxable values for Fiscal Year 2015 are estimated at \$331,648,454, an increase of \$17,627,941 or 5.3% over 2014's Certified Tax Roll net taxable value of \$314,020,513. The chart below illustrates the change in net taxable assessed values.

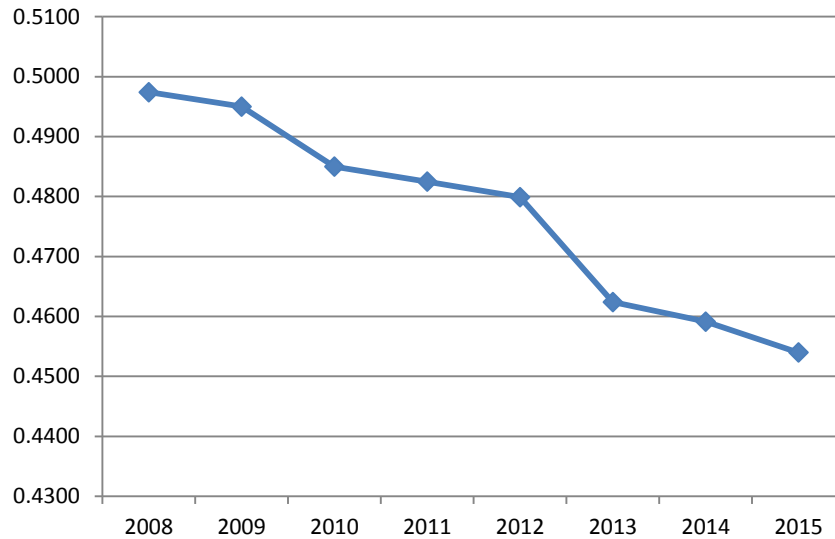


The City of Alton has lowered the tax rate for eight consecutive years. The City has a firm commitment to provide exceptional service with no increase to the tax rate.

The actual rate adopted by the City Commission consists of two components. The Maintenance and Operations (M&O) rate funds the operations of the City's General Fund and the second component is the Interest and Sinking rate (I&S) which funds principal and interest requirements on the City's certificates of obligation bonds. The property tax rate adopted for year 2015 is \$0.4540 per \$100 valuation, a decrease of \$0.0051 per \$100 valuation or 1.12% from the 2014 adopted rate.

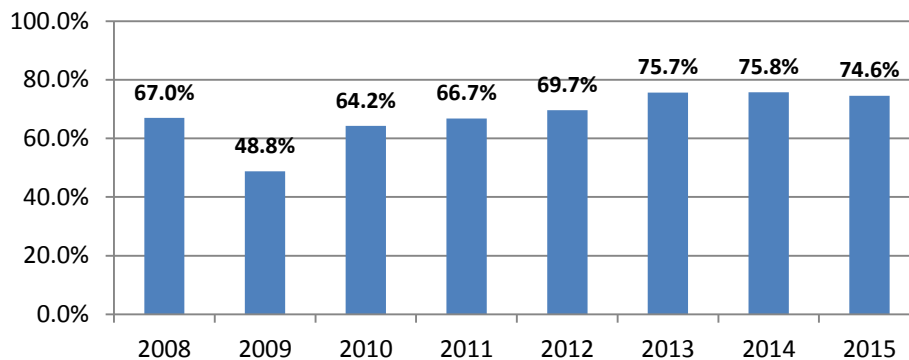
The following graph represents an eight year history of the City's total tax rate.

**Tax Rates FY 2008 - FY 2015**



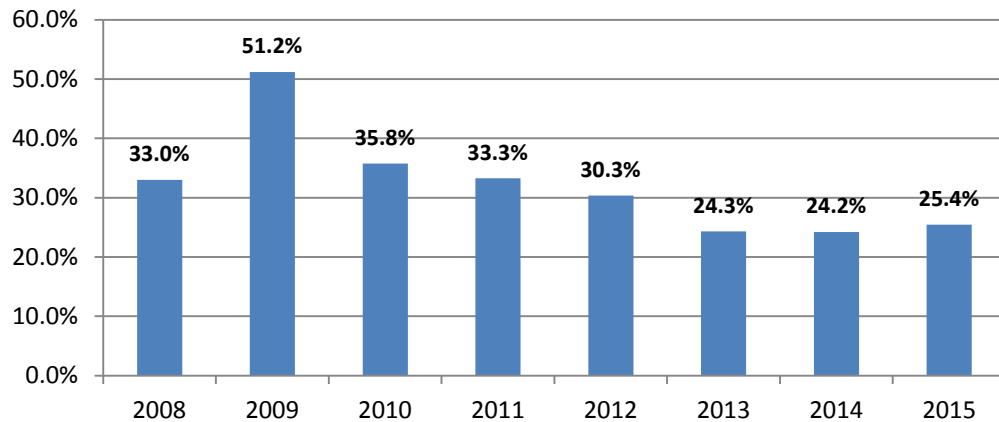
The Maintenance and Operations rate (M&O) in Fiscal Year 2015-2016 is \$0.3385, a decrease of \$0.0093 from last fiscal year's \$0.3478 rate. This rate reflects 74.6% of the total tax rate. The following graph illustrates the M&O rate as a percentage of the total tax rate since year 2008.

**Maintenance & Operations (M&O) Rate  
as Percentage of Total Tax Rate  
FY 2008 - FY 2015**



The Interest and Sinking rate (I&S) or debt service rate for Fiscal Year 2015-2016 is \$0.1155. This rate reflects 25.4% of the total tax rate with an increase of \$0.0042 from last fiscal year's debt service of \$0.1113. The reason for this increase is due to new debt issuance in 2015.

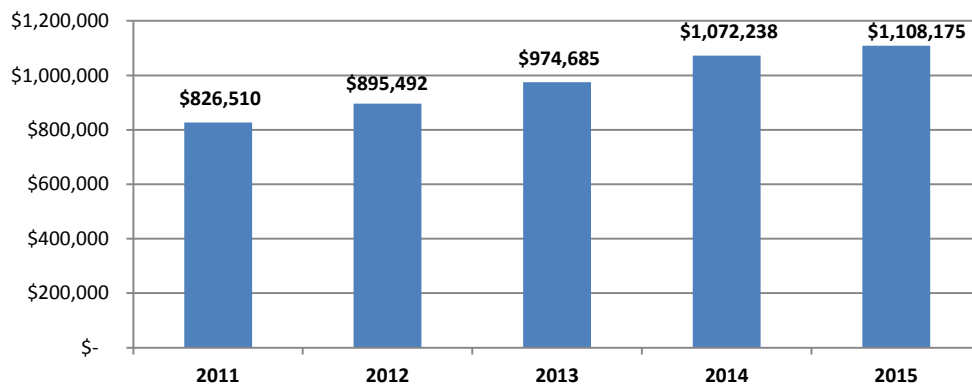
**Debt Service (I&S) Rate  
as a Percentage of Total Tax Rate  
FY 2008 - FY 2015**



Overall revenue from Ad Valorem (Property) taxes is estimated to be \$1,286,019, a slight decrease from the FY 2014-2015 amended budget. The revenue is calculated approximately at 90% collection of the total tax levy. Delinquent tax collections are unstable and difficult to predict. The City takes a conservative approach to calculating the delinquent tax budget based on historical collections in prior years. The total estimated delinquent tax collection for Fiscal Year 2015-2016 is \$132,763.

Property tax is the largest source of revenue for the General Fund comprising 26% of total General Fund revenue for the 2015-2016 Fiscal Year. Below is a chart of total property tax revenue of the last five years.

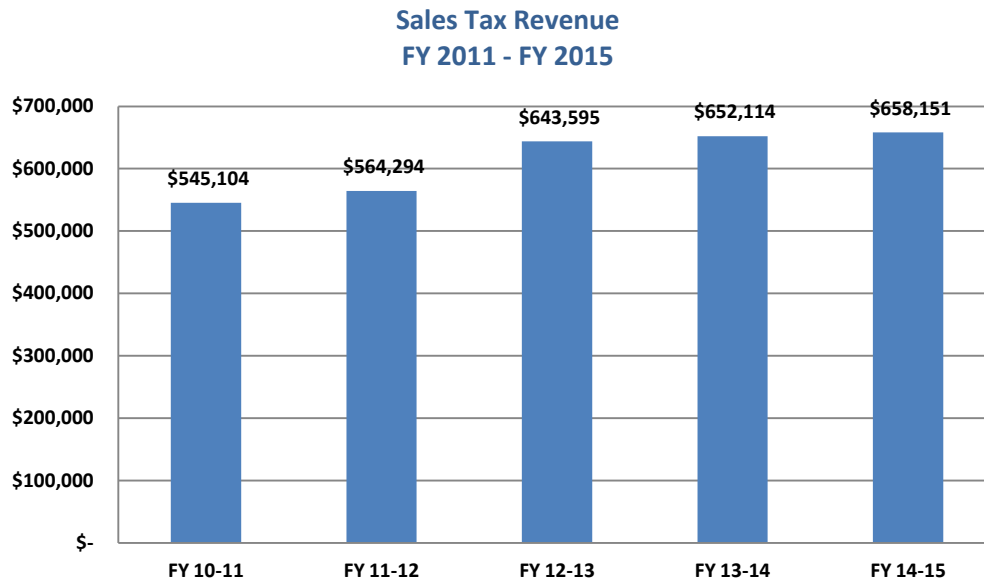
**Property Tax Revenue  
FY 2011 - FY 2015**





### ***Sales Tax Revenue***

Sales tax revenue accounts for 9% of General Fund Revenue. The City currently levies a 2% sales tax that is in addition to the 6.25% the State levies. Of the 2% City levy, 1% is allocated to the General Fund while the remaining 1% funds the Economic and Community Development Corporations. As the City has grown, so has the sales tax base. Since 2011, the City has seen an average annual sales tax growth of 7%.



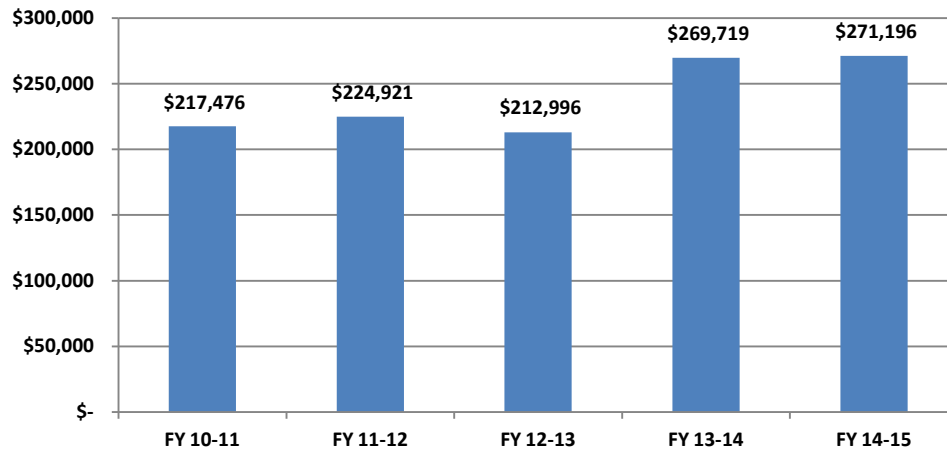
Sales tax revenue projections for General Fund for FY 2015-2016 total \$376,400 and include an increase of 27.4% over the previous year, resulting in additional revenue of \$80,876. Growth considerations include ongoing commercial and retail development.

The City continues to partner with its Economic Development Corporation to recruit businesses that will be successful and contribute to our community.

### ***Franchise Tax***

The City of Alton receives franchise fee payments for the use of its streets and right-of-ways. Companies involved in sanitation, telecommunications, and utilities must pay the City for such in order to provide their services. Since 2011, the City has seen an average annual franchise tax growth of 7%.

### Franchise Fees FY 2011 - FY 2015



Franchise fees represent 7% of the General Fund revenue, an estimated \$280,000 for FY 2015-2016.

### *Charges for Services*

This revenue source includes fees charged to Hidalgo County for fire calls responded out of City limits, Fire Training Academy fees, storm water fees, an Interlocal agreement with Mission CISD for public safety, weedy lots and land cleaning, passport processing fees, rental of City facilities, Summer Camp and pool fees, and charges for fire and building inspections. All these revenue sources represent 15% of General Fund revenue, about \$635,321 for FY 2015-2016.

### *Fines and Forfeitures*

The revenue source is generated by fines and fees collected for law violations in the City. The court fines represent 13% of General Fund revenue, an estimated \$562,722 for the FY 2015-2016.

### *Transfer-In*

The revenue source represents 18% of the General Fund total revenue, about \$745,288, and is obtained from the Enterprise Funds for assisting with the general operations of the City and the Seizures and Forfeitures Fund for debt service.

Illustrated below is a brief history of the revenue sources for the City of Alton.

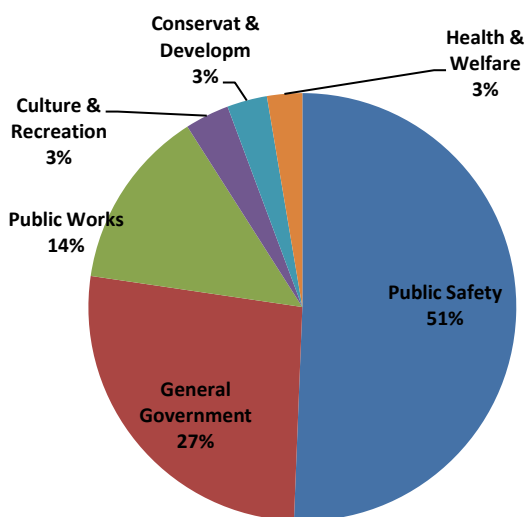
Revenue Sources	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Taxes	\$ 1,510,628	\$ 1,666,816	\$ 1,643,293	\$ 1,688,173	\$ 1,737,221	6%
Transfer In	\$ 446,000	\$ 561,000	\$ 526,288	\$ 526,288	\$ 745,288	42%
Charges for Services	\$ 308,525	\$ 322,140	\$ 411,797	\$ 386,109	\$ 638,321	55%
Fines	\$ 422,763	\$ 500,101	\$ 543,421	\$ 540,404	\$ 562,722	4%
Sale of Land	\$ 473,498	\$ 660,000	\$ 430,000	\$ 400,000	\$ 330,000	-23%
Licenses & Permits	\$ 154,239	\$ 132,823	\$ 166,199	\$ 188,524	\$ 160,500	-3%
Grants & Donations	\$ 14,200	\$ 22,446	\$ 112,957	\$ 112,957	\$ 15,043	-87%
Interest & Miscellaneous	\$ 12,571	\$ 26,671	\$ 15,897	\$ 11,928	\$ 8,261	-48%
Other Financing Sources	\$ -	\$ -	\$ 72,553	\$ 513,417	\$ -	-100%
<b>Total</b>	<b>\$ 3,342,424</b>	<b>\$ 3,891,998</b>	<b>\$ 3,922,404</b>	<b>\$ 4,367,801</b>	<b>\$ 4,197,356</b>	<b>7%</b>

## GENERAL FUND EXPENDITURES

The General Fund accounts for the expenditures associated with operating the general government services, which include public safety, parks, streets, planning, recreation, and the general administrative support for these services and the City Commission.

The following chart illustrates the percentage of the budget attributed to each department. For FY 15-16, public safety will account for 51% of the budget. This includes police and fire services.

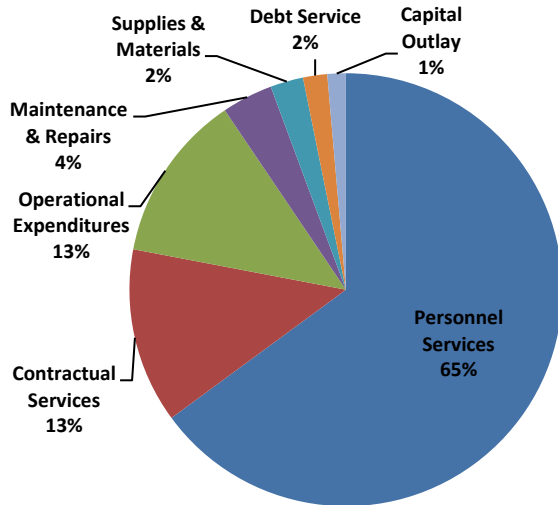
**General Fund FY 15-16  
Expenditure Breakdown by Service**



Service Description	Amount	%
Public Safety	\$ 2,105,823	51%
General Government	\$ 1,110,474	27%
Public Works	\$ 567,500	14%
Conservation & Development	\$ 139,131	3%
Culture & Recreation	\$ 126,043	3%
Health & Welfare	\$ 110,557	3%
<b>TOTAL</b>	<b>\$ 4,159,527</b>	<b>100%</b>

The following chart illustrates the percentage of the budget attributed by category. For FY 15-16, personnel services will account for 65% of the budget. This category includes salaries and wages, overtime, payroll taxes, health insurance, retirement contributions, unemployment and workers compensation.

## General Fund FY 15-16 Expenditure Breakdown by Category



Category Description	Amount	%
Personnel Services	\$ 2,700,006	65%
Contractual Services	\$ 544,251	13%
Operational Expenditures	\$ 522,271	13%
Maintenance & Repairs	\$ 158,253	4%
Supplies & Materials	\$ 102,309	2%
Debt Service	\$ 75,160	2%
Capital Outlay	\$ 57,277	1%
<b>TOTAL</b>	<b>\$ 4,159,527</b>	<b>100%</b>

The table below illustrates a brief history of expenditures by category. The budget for FY 15-16 has an increase of 5% over the FY 14-15 amended budget. The departmental summaries provide details on the increase.

Expenditures by Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Personnel Services	\$ 2,176,129	\$ 2,346,747	\$ 2,528,788	\$ 2,502,938	\$ 2,700,006	7%
Contractual Services	\$ 382,913	\$ 414,731	\$ 555,242	\$ 521,766	\$ 544,255	-2%
Operational Expenditures	\$ 480,345	\$ 484,606	\$ 499,924	\$ 485,262	\$ 510,966	2%
Maintenance & Repairs	\$ 151,288	\$ 138,022	\$ 155,711	\$ 163,329	\$ 158,253	2%
Supplies & Materials	\$ 74,045	\$ 70,930	\$ 93,734	\$ 89,849	\$ 102,309	9%
Debt Service	\$ -	\$ -	\$ 25,288	\$ 25,288	\$ 75,160	197%
Capital Outlay	\$ 23,629	\$ 53,299	\$ 114,884	\$ 107,729	\$ 68,578	-40%
Transfers Out	\$ 50,120	\$ -	\$ -	\$ -	\$ -	0%
<b>Totals</b>	<b>\$ 3,288,349</b>	<b>\$ 3,508,335</b>	<b>\$ 3,973,570</b>	<b>\$ 3,896,161</b>	<b>\$ 4,159,527</b>	<b>5%</b>

## **DEPARTMENTAL SUMMARIES**

### **Administration Department**

#### **Mission Statement:**

The Mission of the Administration Department is to assist the City Commission and other City departments in providing service-oriented, responsible government that is consistent with the community's priorities.

#### **Responsibilities:**

The Administration Department is charged with supporting the City's external and internal customers to ensure that community goals are realized. These responsibilities are accomplished through effective communication with customers, efficient allocation and utilization of City resources and the proper oversight and management of City finances.

#### **Accomplishments FY 14-15:**

- Improved our working relationship with Sharyland Water Supply Corporation
- Updated and upgraded planning maps for city limits, utilities and zoning
- Executed Interlocal agreement with Hidalgo County for FM 686 projects

#### **Goals FY 15-16:**

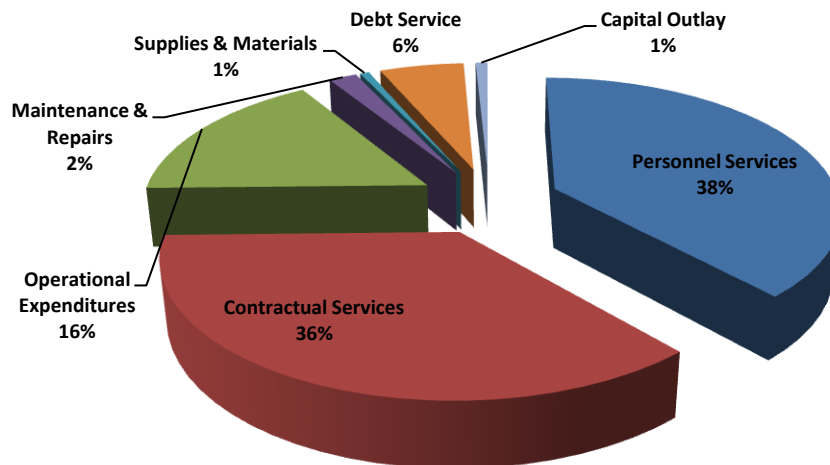
- Implement a paperless agenda system and social media page for the City of Alton. A paperless agenda system will eliminate the need to make paper packets
- Implement the Tyler Content Manager module which will allow all INCODE users to go paperless in most processes

## Administration Department

### Expenditures Summary

	History		Current Year		Budget	
Expenditure Category	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	Percent Change
Personnel Services	246,576	293,053	341,064	330,764	338,940	-1%
Contractual Services	191,846	210,280	347,390	341,306	320,620	-8%
Operational Expenditures	132,793	142,786	142,674	144,218	145,130	2%
Maintenance & Repairs	16,220	5,270	15,900	14,271	16,500	4%
Supplies & Materials	6,164	6,931	5,130	6,027	5,330	4%
Debt Service	-	-	-	-	49,872	0%
Capital Outlay	8,180	701	3,500	-	7,000	100%
Transfers Out	50,120	-	-	-	-	0%
<b>Totals</b>	<b>\$ 651,899</b>	<b>\$ 659,020</b>	<b>\$ 855,658</b>	<b>\$ 836,585</b>	<b>\$ 883,392</b>	<b>3%</b>

### Budget FY 15-16



## **Finance Department**

### **Mission Statement:**

The Finance Department of the City of Alton is committed to providing timely, accurate and complete financial information to the City Commission, other departments, and the community in general; to safeguard the financial resources of the City; and to comply with all pertinent Federal, State and local regulations.

### **Responsibilities:**

The Finance Department is responsible for the processing of all financial related operations for the city. The functions necessary to perform are as follows: the processing of accounts payable, purchase orders, accounts receivable, maintaining the general ledger, and processing payroll. The Finance Director prepares the annual budget, amendments to the budget, monthly and annual financial reports for the City Commission, City Manager and other departments.

### **Accomplishments FY 14-15:**

- Managed the timely development of the FY 2013-2014 audit report
- Worked with management and staff on the timely preparation of the FY 2014-2015 budget
- Completed capital asset inventory
- Updated the City's Procurement Policies and Procedures

### **Goals FY 15-16:**

- Submit the approved Budget FY 2015-2016 document for the first time to GFOA Distinguished Budget Presentation Award
- Update the City's Investment Policy
- Improve efficiency in financial reporting

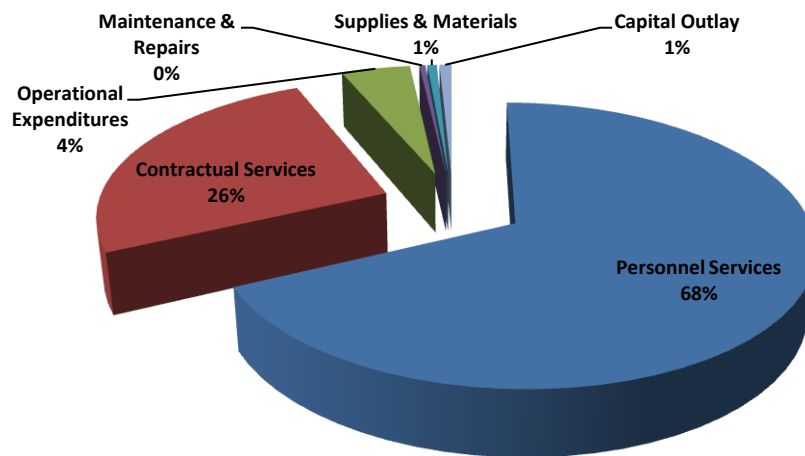


## Finance Department

### Expenditures Summary

	History		Current Year		Budget	
Expenditure Category	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	Percent Change
Personnel Services	45,562	49,299	61,131	80,299	86,138	41%
Contractual Services	29,675	31,614	30,693	13,623	32,490	6%
Operational Expenditures	5,427	1,612	4,642	2,983	5,780	25%
Maintenance & Repairs	-	-	500	1,731	500	0%
Supplies & Materials	706	861	800	125	800	0%
Capital Outlay	203	170	1,200	80	1,000	-17%
<b>Totals</b>	<b>\$ 81,573</b>	<b>\$ 83,556</b>	<b>\$ 98,966</b>	<b>\$ 98,840</b>	<b>\$ 126,708</b>	<b>28%</b>

### Budget FY 15-16



## Planning Department

### Mission Statement:

The Mission of the Planning Department is to provide advice, information and technical expertise to elected officials, other city departments, the citizens of Alton and the development industry, with the goal to promote a healthy, safe and sustainable city.

### Responsibilities:

The Planning Department's responsibilities are to provide sound planning, development and building advice to the community. These duties are accomplished through the enforcement of zoning and subdivision ordinances, building codes and health regulations.

### Accomplishments FY 14-15:

- Updated City Maps
- Developed and enacted a mobile vendor ordinance
- Decreased the time needed to abate weedy lots
- Building Inspector met all requirements to become a Chief Building Official

### Goals FY 15-16:

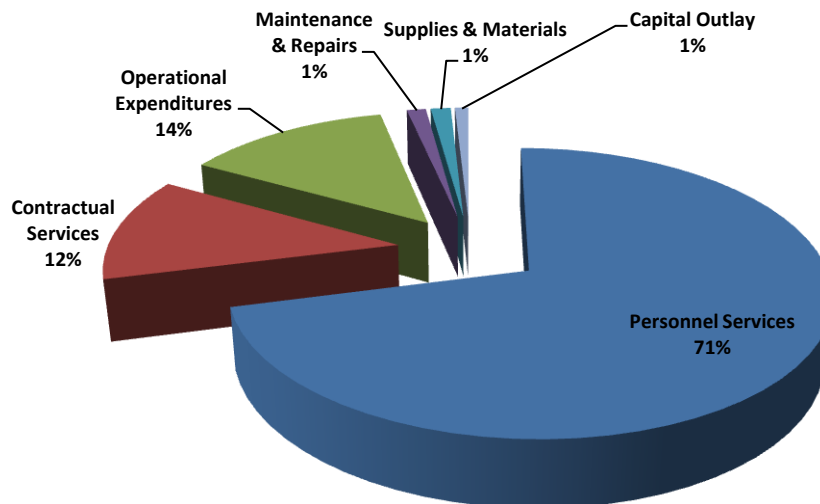
- Improve the efficiency with which zoning and health violations are addressed
- Continue to work on a new zoning ordinance and map
- Work with a consultant on a new Parks Master Plan

## Planning Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Personnel Services	74,898	57,255	64,968	55,623	81,249	25%
Contractual Services	7,685	3,512	13,833	7,219	13,871	0%
Operational Expenditures	44,971	6,784	10,482	11,147	15,350	46%
Maintenance & Repairs	4,551	1,409	1,430	1,468	1,430	0%
Supplies & Materials	1,425	1,273	1,200	1,632	1,500	25%
Capital Outlay	1,303	1,417	1,079	934	1,000	-7%
<b>Totals</b>	<b>\$ 134,833</b>	<b>\$ 71,649</b>	<b>\$ 92,992</b>	<b>\$ 78,022</b>	<b>\$ 114,400</b>	<b>23%</b>

### Budget FY 15-16



## **MS4 Department**

### **Mission Statement:**

The Mission of the MS4 Department is to implement a storm water management program that reduces the quantity of pollutants that flow into our waterways during a storm event through proactive measures, thereby preserving the quality of water resources for drinking water, habitat for wildlife and recreational purposes.

### **Responsibilities:**

The MS4 Department is responsible for reducing pollutants that flow to our waterways during storm events through public education, enforcement of construction site runoff control and the elimination of illicit discharge.

### **Accomplishments FY 14-15:**

- Attended the Storm Water Conference
- Completed Pavers Project for the Fire Station Project
- Submitted annual report
- Attended Storm Water monthly meetings

### **Goals FY 15-16:**

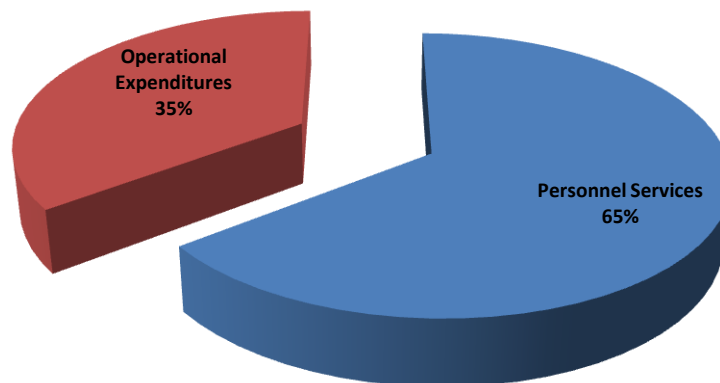
- Attend Storm Water Conference
- Seek grant opportunities through Task Force
- Submit grant application for local storm water detention projects

## MS4 Department

### Expenditures Summary

	History		Current Year		Budget	
Expenditure Category	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	Percent Change
Personnel Services	304	8,098	10,174	10,200	15,993	57%
Contractual Services	-	-	-	-	-	
Operational Expenditures	-	1,163	7,738	8,132	8,738	13%
Maintenance & Repairs	-	-	-	-	-	
Supplies & Materials	-	-	-	-	-	
Capital Outlay	-	2,400	-	-	-	
<b>Totals</b>	<b>\$ 304</b>	<b>\$ 11,662</b>	<b>\$ 17,912</b>	<b>\$ 18,331</b>	<b>\$ 24,731</b>	<b>38%</b>

### Budget FY 15-16



## **Municipal Court Department**

### **Mission Statement:**

The Alton Municipal Court is committed to provide a fair, neutral and courteous administration of justice by providing accessible, efficient, impartial and well reasoned resolution of all court cases with a focus on customer service.

### **Responsibilities:**

The Alton Municipal Court is responsible for providing assistance during each session of the court, maintaining and preparing all of the municipal dockets, recording the disposition of each case, receiving all court documents and defendant correspondence, balancing and closing of accounts and preparing requisitions for purchasing and refunding

### **Accomplishments FY 14-15:**

- Met all State requirements for processing and reporting the court's casework
- Adjudicated 5,695 of cases

### **Goals FY 15-16:**

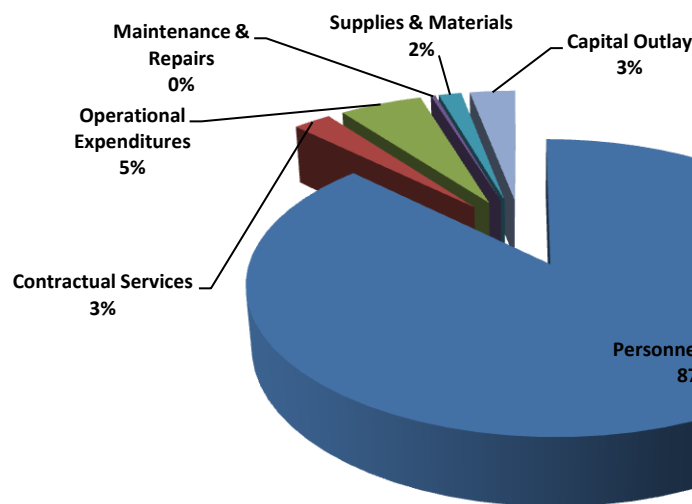
- Completion of the process that will allow online payments
- Strategize to reduce the amount of open cases in the docket by at least 25%

## Municipal Court Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Personnel Services	71,947	80,825	80,678	78,481	87,623	9%
Contractual Services	1,637	1,719	2,382	2,382	2,500	5%
Operational Expenditures	1,366	1,212	2,958	2,208	5,450	84%
Maintenance & Repairs	-	-	300	-	300	0%
Supplies & Materials	-	1,054	1,500	792	1,500	0%
Capital Outlay	549	2,945	1,338	1,138	3,000	124%
<b>Totals</b>	<b>\$ 75,499</b>	<b>\$ 87,755</b>	<b>\$ 89,156</b>	<b>\$ 85,001</b>	<b>\$ 100,373</b>	<b>13%</b>

### Budget FY 15-16



## **Police Department**

### **Mission Statement:**

The mission of the Alton Police Department is to effectively and efficiently provide for the protection of lives and property, preserve the public peace, and provide needed community services with the highest level of professionalism and ethical standards.

### **Responsibilities:**

The Alton Police Department is responsible for providing essential services to foster a safer community through crime prevention deterrence. Services are provided by preventing crime through analysis of crime data and suspects, enforcement of laws, public presentations to community members, partnering with other criminal justice organizations and assisting crime victims, ensuring successful prosecution of those who violate established state statutes and local city ordinances, and delivery respectful professional police services.

### **Accomplishments FY 14-15:**

- Met State mandate and compliance with Texas Statewide Interoperability Emergency Radio Communications readiness
- Hired a Smuggling and Trafficking Investigator and Community Policing Officer with Homeland Security Grant
- Department Community Policing Officer was State Certified as a Crime Stopper Coordinator by the Texas Crime Stoppers Program
- Signed an agreement with Mission Consolidated School District for providing Alton Middle School staff, students, and parents a safer educational environment with a School Resource Officer
- Upgraded communications system with computer aided system
- Successfully provided mandatory continuing education training to all Alton Officers and other area law enforcement officers with in-house training police instructor

### **Goals FY 15-16:**

- Coordinate with citizens in creating neighborhood watch programs in higher than average crime neighborhoods
- Expand school, business and neighborhood crime prevention tip presentations
- Finalize Crime Stoppers Board Committee members



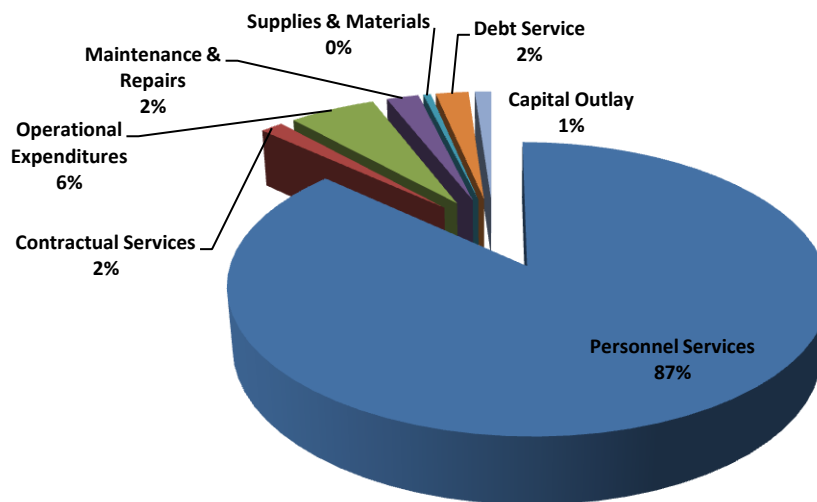
- Expand continuing education training for Alton Officers and area law enforcement officers with intermediate and advance police course with in-house police instructor, and add at least one more officer to the cross-training program with the Fire Department

## Police Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Personnel Services	810,402	875,001	967,252	968,916	1,003,986	4%
Contractual Services	10,605	12,589	17,411	17,412	17,500	1%
Operational Expenditures	61,682	70,816	65,772	61,724	66,617	1%
Maintenance & Repairs	29,213	28,791	24,772	27,076	24,772	0%
Supplies & Materials	5,316	5,767	5,800	6,428	5,800	0%
Debt Service	-	-	25,288	25,288	25,288	0%
Capital Outlay	286	2,233	76,552	75,758	12,800	-83%
<b>Totals</b>	<b>\$917,504</b>	<b>\$995,198</b>	<b>\$1,182,848</b>	<b>\$1,182,600</b>	<b>\$1,156,763</b>	<b>-2%</b>

### Budget FY 15-16



## **Fire Department**

### **Mission Statement:**

It is our priority to better serve our community for the purpose of preservation of life and property through an active fire prevention program in which public education is the key to a safer City of Alton.

### **Responsibilities:**

The Alton Fire Department is responsible for providing excellent services to minimize injury or the loss of life and property when fire or other emergencies occur. Continuously provide citizens the most effective and rapid emergency, fire and rescue services. Offer prevention services through public education and training programs.

### **Accomplishments FY 14-15:**

- Twenty more certifications by Texas Commission on Fire Protection agency (TCFP) were acquired by Fire Department staff in the areas of Driver Operator-Pumper, Fire Investigator, Fire Instructor I and Firefighter
- One firefighter was certified as Police Officer by Texas Commission on Law Enforcement agency (TCOLE)
- The new fire station was fully implemented and equipped
- The Fire Academy conducted its first Basic Academy, graduating nine firefighters
- 154 fire inspections were carried out for new and existing developments
- Worked together with the Alton Police Department to cross- train two firefighters as police officers

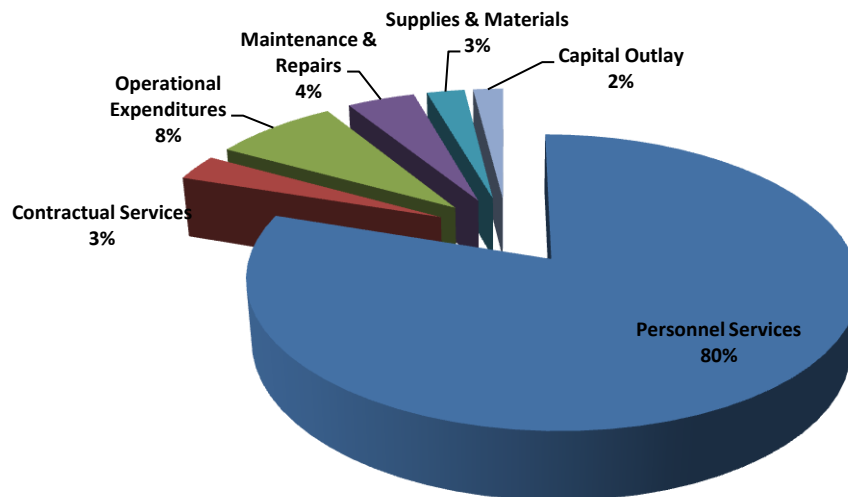
### **Goals FY 15-16:**

- Ask for a new ISO rating from the State
- Update our Interlocal agreement with the Hidalgo County
- Work with our Police Department to establish new ideas to improve our cross-training program to better protect the community
- Implement programs through the Training Facility for educating the public about fire hazards

## Fire Department Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	
Personnel Services	604,188	652,359	678,592	673,562	760,060	12%
Contractual Services	16,857	9,920	17,471	17,355	28,600	64%
Operational Expenditures	57,315	61,859	79,590	80,409	76,300	-4%
Maintenance & Repairs	38,998	37,531	41,000	41,389	42,000	2%
Supplies & Materials	8,724	5,728	17,847	16,147	23,500	32%
Capital Outlay	386	19,849	8,565	8,842	18,600	117%
<b>Totals</b>	<b>\$726,468</b>	<b>\$787,245</b>	<b>\$843,064</b>	<b>\$837,703</b>	<b>\$949,060</b>	<b>13%</b>

### Budget FY 15-16



## Public Works Department

### Mission Statement:

Alton Public Works Department is committed to provide efficient and diligent services in a safe, timely, professional and courteous manner, around the clock to better service our residents and our community. To promote and deliver excellent services to the city and residents, and take care of all important needs so that the public can have a quality and safe life.

### Responsibilities:

The Alton Public Works Department is responsible and in charge of municipal services and related operations to include; infrastructure and utilities such as sewer and drainage systems maintenance, city and construction projects, solid waste services and operations and recycling program. Responsible for streets maintenance and repairs, street signage, right of ways and alleys maintenance, municipal buildings and grounds, parks and recreation, special events, animal and vector control, graffiti and weedy lots abatement and code enforcement.

### Accomplishments FY 14-15:

- Implemented sustainable department systems to manage financial responsibilities including internal procurement policies and improved operation policies and procedures
- Completed a full year with recycling partner, Lone Star Shredding and Recycling
- Had successful school recycling competition
- Executed brush grinding process at our brush site
- MS4 compliant with completion of the fire station and the permeable pavers

### Goals FY 15-16:

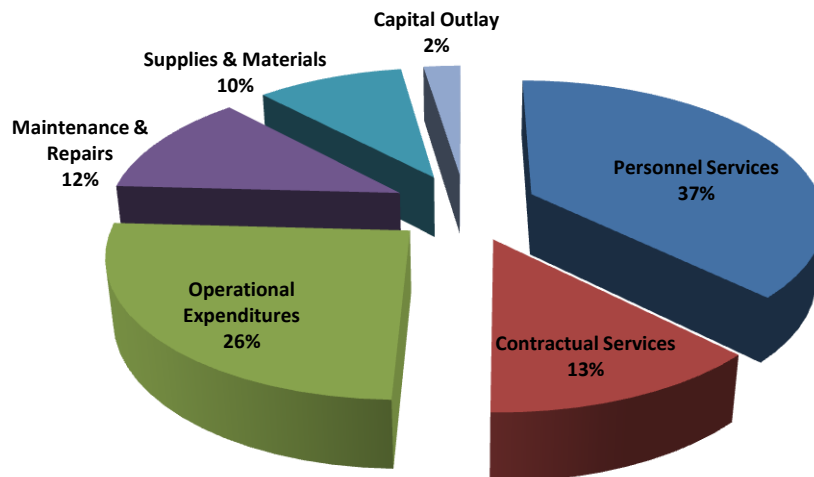
- Develop and create a street signs inventory and replacement program
- Implement a new garbage route to improve overall solid waste operations
- Develop and implement a neighborhood recycling pilot program
- Continue working with school participation in our recycling program by education through presentations and with “Recycling Bowl II” competition
- Continue partnerships with neighboring cities, county service departments and officials, schools and businesses that will extend, improve and enhance our service achievability to our citizens

## Public Works Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	
Personnel Services	264,462	271,336	232,865	214,001	218,965	-6%
Contractual Services	83,117	95,655	76,925	74,287	75,402	-2%
Operational Expenditures	138,467	158,956	148,036	142,108	148,980	1%
Maintenance & Repairs	53,982	61,827	70,801	76,746	70,801	0%
Supplies & Materials	39,290	42,238	52,972	51,255	56,229	6%
Capital Outlay	9,662	10,636	12,587	10,916	14,110	12%
<b>Totals</b>	<b>\$ 588,980</b>	<b>\$ 640,649</b>	<b>\$ 594,186</b>	<b>\$ 569,313</b>	<b>\$ 584,487</b>	<b>-2%</b>

### Budget FY 15-16



## **Recreation Department**

### **Mission Statement:**

The mission of the Recreation Department is to develop, operate and maintain a recreation system and enhance the lives of our residents by providing safe, affordable, welcoming recreational facilities with diverse service activities for people of all ages to play and learn.

### **Responsibilities:**

Responsibilities of the Recreation Department are to coordinate and supervise recreation programs, events and activities. This includes planning, scheduling and implementing recreational activities in specific program areas.

### **Accomplishments FY 14-15:**

- Changed several of the activities for the 2015 Summer Program
- Reached 80 enrollees
- Implemented a Fall activities schedule

### **Goals FY 15-16:**

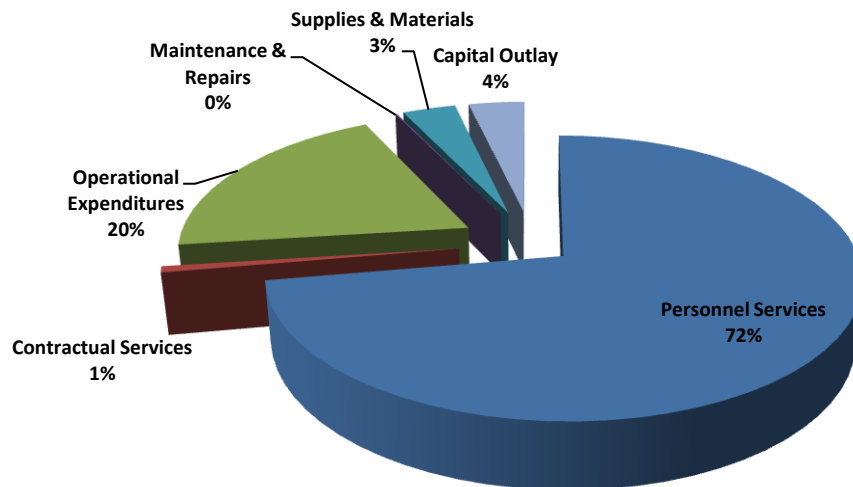
- Update activities for next summer program to attain 200 enrollees
- Work closely with the program coordinator to disseminate the program activities before the end of the school year
- Submit application for TRAPS Program Lone Star award
- Study relationships with Texas A&M University and La Union del Pueblo Entero to improve coordination of their programs and their use of the Recreation Center

## Recreation Department

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	
Personnel Services	28,578	32,893	63,196	61,864	78,834	25%
Contractual Services	-	707	772	707	772	0%
Operational Expenditures	21,243	21,874	21,037	18,526	21,550	2%
Maintenance & Repairs	1,420	400	65	65	100	54%
Supplies & Materials	3,732	3,032	3,800	2,923	3,800	0%
Capital Outlay	8,395	6,181	3,754	3,780	4,000	7%
<b>Totals</b>	<b>\$ 63,368</b>	<b>\$ 65,087</b>	<b>\$ 92,624</b>	<b>\$ 87,865</b>	<b>\$ 109,056</b>	<b>18%</b>

### Budget FY 15-16



## Senior Center

### **Mission Statement:**

The mission of the Alton Senior Center is to enhance the lives of our seniors by providing educational and recreational programs that promote health, wellness, independence and longevity.

### **Responsibilities:**

The Alton Senior Center is responsible for providing transportation to the participants to and from home, to medical facilities and deliver meals to participants that are unable to attend.

### **Accomplishments FY 14-15:**

- Serviced 78 senior citizens from Alton and the surrounding area
- Provided transportation to and from home to medical facilities
- Delivered over 4300 meals-on-wheels

### **Goals FY 15-16:**

- Expand partnerships with other entities in the senior services field
- Provide for at least two field trips for program participants

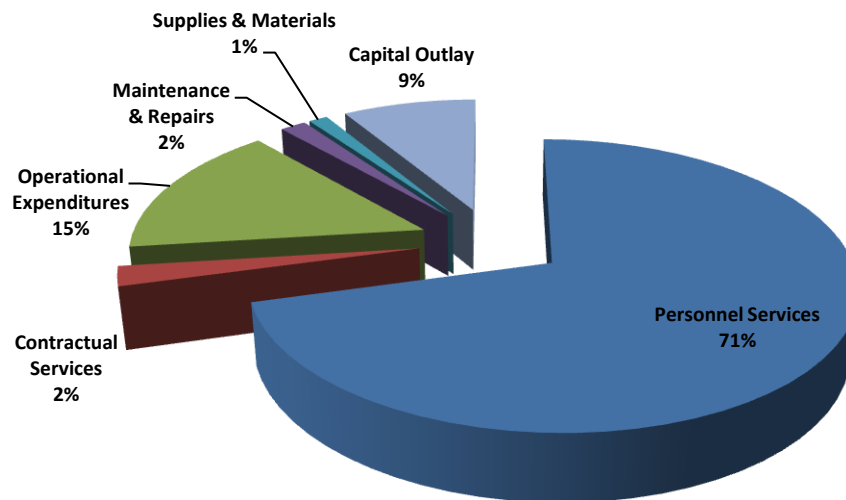


## Senior Center

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Personnel Services	68,715	73,006	75,067	74,540	78,218	4%
Contractual Services	1,988	2,356	2,165	2,165	2,500	15%
Operational Expenditures	17,081	17,544	16,995	13,808	17,071	0%
Maintenance & Repairs	6,904	2,794	943	584	1,850	96%
Supplies & Materials	793	997	1,350	1,160	1,350	0%
Capital Outlay	2,560	9,816	9,643	9,643	9,568	-1%
<b>Totals</b>	<b>\$ 98,041</b>	<b>\$ 106,515</b>	<b>\$ 106,164</b>	<b>\$ 101,900</b>	<b>\$ 110,557</b>	<b>4%</b>

### Budget FY 15-16



# DEBT SERVICE FUNDS

## INTEREST AND SINKING FUND

The Interest and Sinking Fund was established for the purpose of servicing the City's general long-term debt principal, interest and related costs. Revenue sources for the fund include the interest and sinking (I&S) portion of the annual ad valorem tax levy, tax collections penalties and interest, interest earnings, and interfund transfers. Debt service payments are forwarded to the designated paying agent bank as semi-annual principal and interest requirements come due for each debt issue.

	History		Current Yr	Budget	
	Actual	Actual	Amended Budget	Budget	Increase (Decrease)
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	%
TRANSFER IN	126,000	176,000	188,000	212,000	12.8%
PRIOR YEAR P&I	15,532	14,000	14,000	14,518	3.7%
PRIOR YEAR BASE	46,094	44,000	44,000	45,628	3.7%
CURRENT YEAR P&I	8,756	10,000	10,000	10,370	3.7%
CURRENT YEAR BASE	360,748	334,416	335,566	343,338	2.3%
INTEREST EARNED	59	240	120	120	0.0%
<b>TOTAL REVENUES</b>	<b>\$ 557,189</b>	<b>\$ 578,656</b>	<b>\$ 591,686</b>	<b>\$ 625,974</b>	<b>5.8%</b>
TRANSFER OUT TO TIRZ	24,705		12,000	18,866	57.2%
ADMINISTRATIVE FEES	250	-	250	250	0.0%
INTEREST PAYMT - CO SERIES 2007	96,090	87,843	82,793	77,497	-6.4%
PRINCIPAL PAYMT - CO SERIES 2007	187,000	114,000	119,000	124,000	4.2%
INTER PAYMT- REFUNDING BOND 2011	52,886	48,510	43,890	39,270	-10.5%
PRINC PAYMT- REFUNDING BOND 2011	190,000	200,000	200,000	205,000	2.5%
INTEREST PAYMT - CO SERIES 2013 USDA			15,344	15,063	-1.8%
PRINCIPAL PAYMT - CO SERIES 2013 USDA			9,000	10,000	11.1%
INTEREST PAYMT - CO SERIES 2015			-	29,001	100.0%
PRINCIPAL PAYMT - CO SERIES 2015			-	55,000	100.0%
INTER PYMT- VEHICLES HAPPY ST BK #48870	6,970	6,905	3,620	9,761	169.6%
PRINC PYMT- VEHICLES HAPPY ST BK #48870	37,249	37,313	40,599	34,458	-15.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 664,321</b>	<b>\$ 560,815</b>	<b>\$ 526,496</b>	<b>\$ 618,166</b>	<b>17.4%</b>

## DEBT SERVICE TIRZ FUND

The Debt Service TIRZ Fund is used to record the debt payments made on the City's outstanding certificates of obligation issued for financing capital projects developed in the TIRZ Number One territory established by City Commission. Revenue sources come from Hidalgo County and City through increases in property values.

	History		Current Yr	Budget	
	Actual	Actual	Amended Budget	Budget	Increase (Decrease)
	FY 12-13	FY 13-14	FY 14-15	FY 15-16	%
TRANSFER IN	108,125	-	249,000	225,000	-9.6%
HIDALGO COUNTY - TIRZ	33,493	133,000	44,000	70,000	59.1%
CITY OF ALTON - TIRZ	74,825	24,000	40,000	55,119	37.8%
<b>TOTAL REVENUES</b>	<b>\$ 216,451</b>	<b>\$ 157,006</b>	<b>\$ 333,000</b>	<b>\$ 350,119</b>	<b>5.1%</b>
INTEREST PAYMT - CO SERIES 2012 TIRZ	45,479	43,105	39,405	35,335	-10.3%
PRINCIPAL PAYMT - CO SERIES 2012 TIRZ	85,000	100,000	110,000	115,000	4.5%
INTEREST PAYMT - CO SERIES 2014 TIRZ			71,407	65,070	-8.9%
PRINCIPAL PAYMT - CO SERIES 2014 TIRZ			95,000	105,000	10.5%
<b>TOTAL EXPENDITURES</b>	<b>\$ 130,479</b>	<b>\$ 143,105</b>	<b>\$ 315,812</b>	<b>\$ 320,405</b>	<b>1.5%</b>

## COMBINED DEBT SERVICE SCHEDULE

Instrument	Date	Maturity	Principal	Interest	Total Debt Service	Yr Int Rate
<b>GOVERNMENTAL FUNDS</b>						
<b>INTEREST &amp; SINKING FUND</b>						
CO Series 2007	01/18/2007	09/30/2026	2,568,000.00	1,398,651.65	<b>3,966,651.65</b>	4.450%
CO Series 2011	10/14/2011	09/15/2023	2,485,000.00	375,255.33	<b>2,860,255.33</b>	2.310%
CO Series 2013	03/04/2014	06/15/2043	500,000.00	274,681.54	<b>774,681.54</b>	3.125%
CO Series 2015	04/21/2015	02/15/2027	950,000.00	227,801.39	<b>1,177,801.39</b>	3.500%
Happy State Bank GCC Loan #48870	09/10/2010	11/15/2015	229,306.00	36,005.48	<b>265,311.48</b>	5.823%
USDA CO Series 2015 (in process)			240,000.00			2.125%
<b>TOTAL</b>			<b>\$6,972,306.00</b>	<b>\$2,312,395.39</b>	<b>\$9,044,701.39</b>	
<b>TIRZ DEBT SERVICE FUND</b>						
CO Series 2012 TIRZ	08/21/2012	08/15/2022	1,250,000.00	276,729.17	<b>1,526,729.17</b>	3.700%
CO Series 2014-A TIRZ	08/01/2014	02/15/2029	1,955,000.00	579,907.00	<b>2,534,907.00</b>	3.600%
<b>TOTAL</b>			<b>3,205,000.00</b>	<b>856,636.17</b>	<b>4,061,636.17</b>	
<b>GENERAL FUND/ SEIZURES &amp; FORFEITURES FUND</b>						
ALLY Financial Municipal Lease #44767	03/13/2014	03/13/2016	26,906.48	1,798.48	<b>28,704.96</b>	6.840%
Motorola Credit Equipment Lease Purchase #23621	10/24/2014	11/01/2017	140,554.09	9,061.19	<b>149,615.28</b>	3.190%
Schertz Bank GCC Loan #6870	11/18/2014	03/01/2017	72,552.94	3,310.97	<b>75,863.91</b>	4.153%
<b>TOTAL</b>			<b>240,013.51</b>	<b>14,170.64</b>	<b>254,184.15</b>	
<b>ECONOMIC DEVELOPMENT CORPORATIONS</b>						
Office of The Governor The Bank of New York 4A - Contract # 300-3-3306	07/22/2013	08/01/2028	500,000.00	132,964.60	<b>632,964.60</b>	3.250%
Office of The Governor The Bank of New York 4B - Contract # 300-3-3307	07/22/2013	08/01/2028	500,000.00	132,964.60	<b>632,964.60</b>	3.250%
<b>TOTAL</b>			<b>1,000,000.00</b>	<b>265,929.20</b>	<b>1,265,929.20</b>	
<b>TOTAL GOVERNMENTAL FUNDS</b>			<b>\$11,417,319.51</b>	<b>\$ 3,449,131.40</b>	<b>\$14,626,450.91</b>	

## COMBINED DEBT SERVICE SCHEDULE

Instrument	Date	Maturity	Principal	Interest	Total Debt Service	Yr Int Rate
<b>ENTERPRISE FUNDS</b>						
<b>ALTON SOLID WASTE FUND</b>						
Happy State Bank Contract # 5936	02/28/2012	02/15/2017	834,296.85	87,629.00	<b>921,925.85</b>	3.447%
Schertz Bank Contract # 6923	01/27/2015	03/01/2018	33,934.06	3,574.55	<b>37,508.61</b>	5.254%
Schertz Bank Contract # 7005	05/19/2015	02/15/2022	300,377.00	49,116.83	<b>349,493.83</b>	3.748%
<b>TOTAL</b>			<b>\$1,168,607.91</b>	<b>\$140,320.38</b>	<b>\$1,308,928.29</b>	
<b>SEWER FUND</b>						
LSNB Promissory Note #255501	09/22/2014	09/22/2019	152,602.53	40,241.72	<b>192,844.25</b>	6.000%
CO Series 2014-B	08/01/2014	02/15/2029	315,000.00	92,331.00	<b>407,331.00</b>	3.600%
<b>TOTAL</b>			<b>467,602.53</b>	<b>132,572.72</b>	<b>600,175.25</b>	
<b>TOTAL ENTERPRISE FUNDS</b>			<b>\$ 1,636,210.44</b>	<b>\$ 272,893.10</b>	<b>\$ 1,909,103.54</b>	
<b>TOTAL DEBT SERVICE</b>			<b>\$13,053,529.95</b>	<b>\$ 3,722,024.50</b>	<b>\$16,535,554.45</b>	

## SCHEDULE OF DEBT SERVICE FISCAL YEAR 2015-2016

Instrument	Balance 09/30/2015	Debt Service FY 15-16		
		Principal	Interest	Total
GOVERNMENTAL FUNDS				
INTEREST & SINKING FUND				
CO Series 2007	1,734,000	124,000	77,497	201,497
CO Series 2011	1,700,000	205,000	39,270	244,270
CO Series 2013	482,000	10,000	15,063	25,063
CO Series 2015	950,000	55,000	29,001	84,001
Happy State Bank GCC Loan # 48870	34,458	34,458	9,761	44,219
USDA CO Series 2015 (in process)				
TOTAL	\$4,900,458	\$428,458	\$170,592	\$599,050
TIRZ DEBT SERVICE FUND				
CO Series 2012 TIRZ	955,000	115,000	35,335	150,335
CO Series 2014-A TIRZ	1,860,000	105,000	65,070	170,070
TOTAL	\$2,815,000	\$220,000	\$100,405	\$320,405
GENERAL FUND/ SEIZURES & FORFEITURES FUND				
ALLY Financial Municipal Lease #44767	8,956	8,956	613	9,568
Motorola Credit Equipment Lease #23621	140,554	45,388	4,484	49,872
Schertz Bank & Trust GCC Contract #6870	47,591	23,312	1,976	25,288
TOTAL	\$197,101	\$77,655	\$7,073	\$84,728
ECONOMIC DEVELOPMENT CORPORATIONS				
Office of The Governor The Bank of New York 4A - Contract # 300-3-3306	442,313	28,241	13,957	42,198
Office of The Governor The Bank of New York 4B - Contract # 300-3-3307	442,313	28,241	13,957	42,198
TOTAL	\$884,625	\$56,481	\$27,914	\$84,395
TOTAL GOVERNMENTAL FUNDS	\$8,797,184	\$782,595	\$305,983	\$1,111,078

## SCHEDULE OF DEBT SERVICE FISCAL YEARY 2015-2016

Instrument	Balance 09/30/2015	Debt Service FY 15-16		
		Principal	Interest	Total
ENTERPRISE FUNDS				
ALTON SOLID WASTE FUND				
Happy State Bank Contract # 5936	339,713	172,301	12,084	184,385
Schertz Bank Contract # 6923	33,934	10,770	1,733	12,503
Schertz Bank Contract # 7005	300,377	-	8,506	8,506
TOTAL	\$674,024	\$183,071	\$22,323	\$205,394
SEWER FUND				
LSNB Promissory Note #255501	137,889	15,621	7,719	23,339
CO Series 2014-B	300,000	15,000	10,530	25,530
TOTAL	\$437,889	\$30,621	\$18,249	\$48,869
TOTAL ENTERPRISE FUNDS	\$1,111,913	\$213,692	\$40,572	\$254,263
TOTAL DEBT SERVICE	\$9,909,097	\$996,286	\$346,555	\$1,365,342

# SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Special revenue funds appropriations are adopted on an annual basis as part of the operating budget.

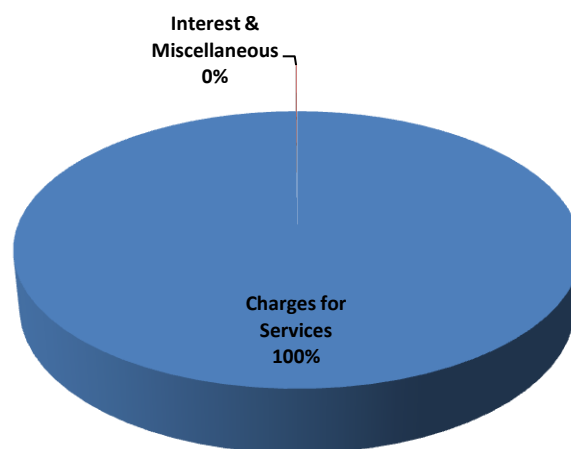
## FACILITIES & INFRASTRUCTURE FUND

The Facilities & Infrastructure Fund accounts for the impact fees imposed by the City of Alton to new development in order to generate revenue for funding or recouping the cost of capital improvements or facility expansions necessitated by the new development. This fund is restricted to these purposes, but may also be used for any type of repair, maintenance, modernization or expansion of an existing facility to maintain appropriate levels of service.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Charges for Services	88,814	59,384	56,710	268,481	187,125	230%
Interest & Miscellaneous	99	92	81	146	130	60%
<b>Totals</b>	<b>\$ 88,913</b>	<b>\$ 59,476</b>	<b>\$ 56,791</b>	<b>\$268,627</b>	<b>\$187,255</b>	<b>230%</b>

### Budget FY 15-16



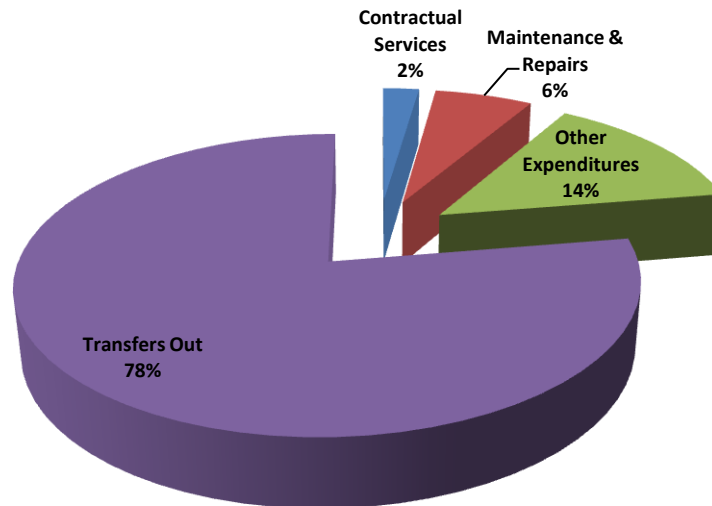


## Facilities & Infrastructure Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	
Contractual Services		10,801	12,000	9,000	3,675	-69%
Operational Expenditures		498		38,529		
Maintenance & Repairs					10,000	100%
Other Expenditures	22,500	32,058	22,500	22,500	22,500	0%
Capital Outlay	-	11,794	-	9,968	-	
Transfers Out	-	-	125,000	125,000	125,000	0%
<b>Totals</b>	<b>\$ 22,500</b>	<b>\$ 55,151</b>	<b>\$ 159,500</b>	<b>\$204,997</b>	<b>\$ 161,175</b>	<b>1%</b>

### Budget FY 15-16



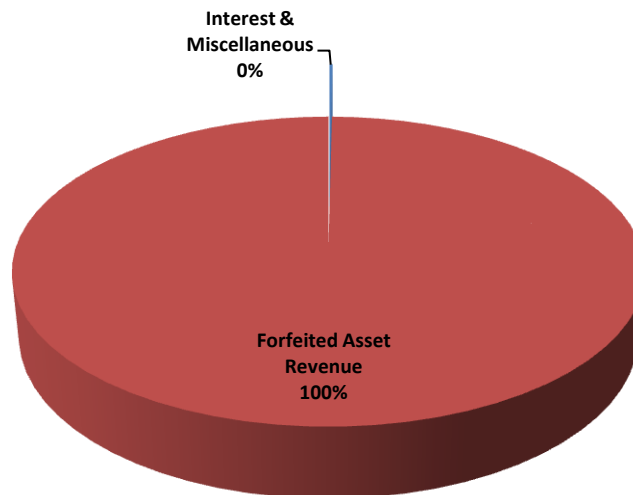
## SEIZURES & FORFEITURES FUND

The Seizures and Forfeitures Fund accounts for the use of police property seizures awarded to the City. Funds are utilized to purchase police equipment and vehicles.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 12-13	FY 13-14	FY 14-15	Year End FY 14-15	FY 15-16	
Interest & Miscellaneous	79	58	50	53	50	0%
Forfeited Asset Revenue	20,200	85,774	85,000	5,599	25,000	-71%
<b>Totals</b>	<b>\$ 20,279</b>	<b>\$ 85,832</b>	<b>\$ 85,050</b>	<b>\$ 5,652</b>	<b>\$ 25,050</b>	<b>-71%</b>

### Budget FY 15-16

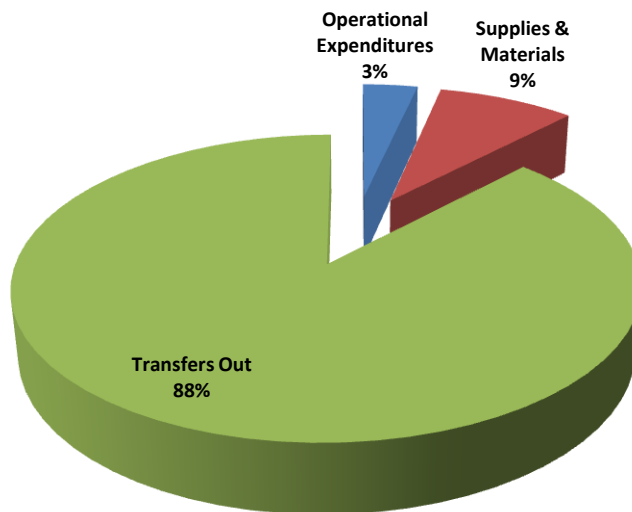


## Seizures & Forfeitures Fund

### Expenditures Summary

	History		Current Year		Budget	
Expenditure Category	Actual FY 12-13	Actual FY 13-14	Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	Percent Change
Operational Expenditures	1,658	10,579	18,190	10,445	1,000	-95%
Maintenance & Repairs	2,001	4,487	4,700			-100%
Supplies & Materials	3,509	5,094	9,150		2,500	-73%
Capital Outlay	53,376	4,917	900	1,206		-100%
Transfers Out	70,000	60,000	30,000	25,288	25,288	-16%
<b>Totals</b>	<b>\$130,544</b>	<b>\$ 85,077</b>	<b>\$ 62,940</b>	<b>\$ 36,939</b>	<b>\$ 28,788</b>	<b>-54%</b>

### Budget FY 15-16



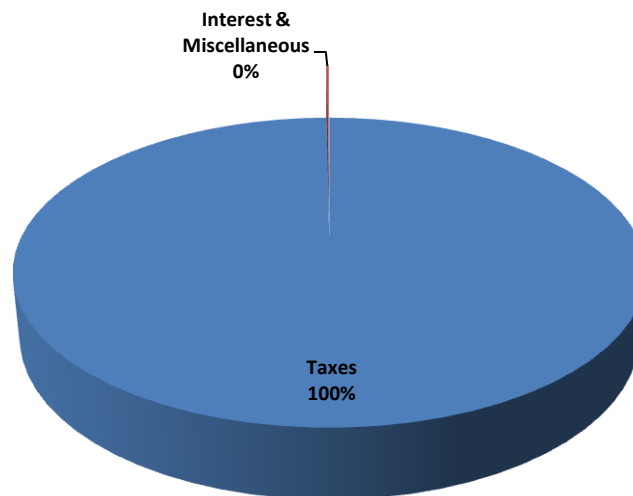
## PEG FUND

The purpose of the PEG Fund is to account for fees that video service providers are required to pay quarterly to the City by the Texas Utilities Code.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 12-13	FY 13-14	FY 14-15	Year End FY 14-15	FY 15-16	
Taxes	5,973	5,267	5,200	5,556	5,500	6%
Interest & Miscellaneous	2	9	8	15	8	0%
<b>Totals</b>	<b>\$ 5,975</b>	<b>\$ 5,276</b>	<b>\$ 5,208</b>	<b>\$ 5,571</b>	<b>\$ 5,508</b>	<b>6%</b>

### Budget FY 15-16



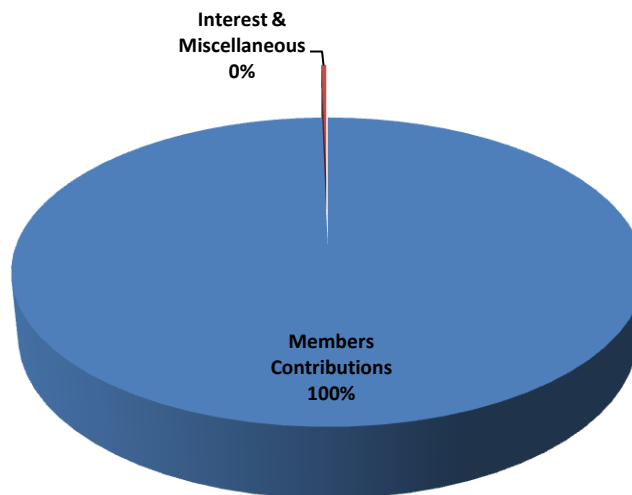
## EMPLOYEE BENEFITS FUND

The Employee Benefits Fund accounts for donations and employee contributions for the purpose of staff emergency loans and donations.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Grants & Donations				1,000		
Members Contributions	127	503	520	614	625	20%
Interest & Miscellaneous	4	2	2	2	2	0%
<b>Totals</b>	<b>\$ 131</b>	<b>\$ 505</b>	<b>\$ 522</b>	<b>\$ 1,616</b>	<b>\$ 627</b>	<b>20%</b>

### Budget FY 15-16

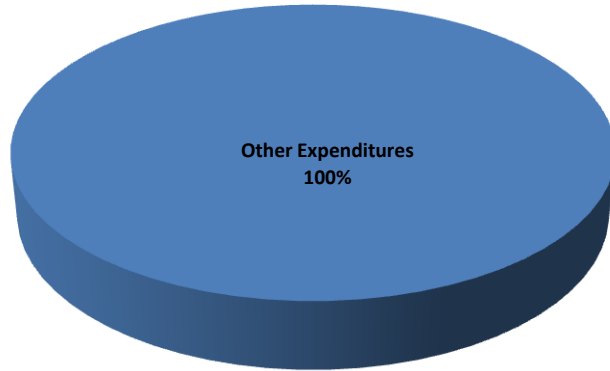


## Employee Benefits Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 12-13	FY 13-14	FY 14-15	Year End FY 14-15	FY 15-16	
Other Expenditures		500		750	500	100%
Totals	\$ -	\$ 500	\$ -	\$ 750	\$ 500	100%

### Budget FY 15-16



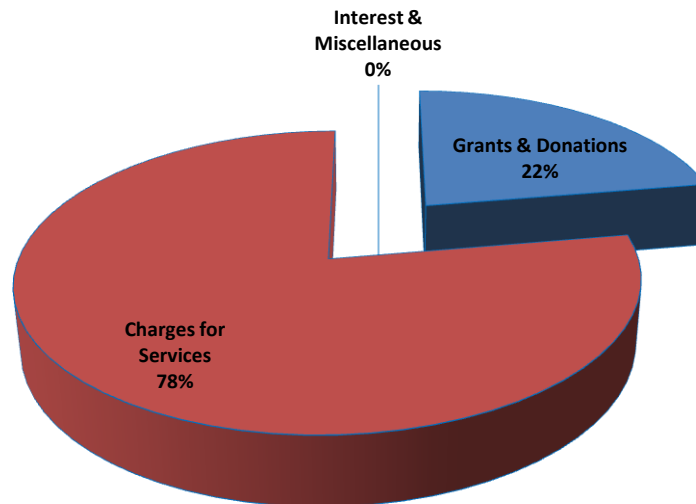
## YOUTH CLUB ACTIVITIES FUND

The Youth Club Activities Fund accounts for donations, special fundraising events and fees charged to program participants. Funds are used for the operations of youth club activities.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 12-13	FY 13-14	FY 14-15	Year End FY 14-15	FY 15-16	
Grants & Donations	7,871	17,570	13,500	4,900	8,000	-41%
Charges for Services	28,316	26,683	52,200	12,525	27,800	-47%
Interest & Miscellaneous	33	28	10	2	2	-80%
<b>Totals</b>	<b>\$ 36,220</b>	<b>\$ 44,281</b>	<b>\$ 65,710</b>	<b>\$ 17,427</b>	<b>\$ 35,802</b>	<b>-46%</b>

### Budget FY 15-16

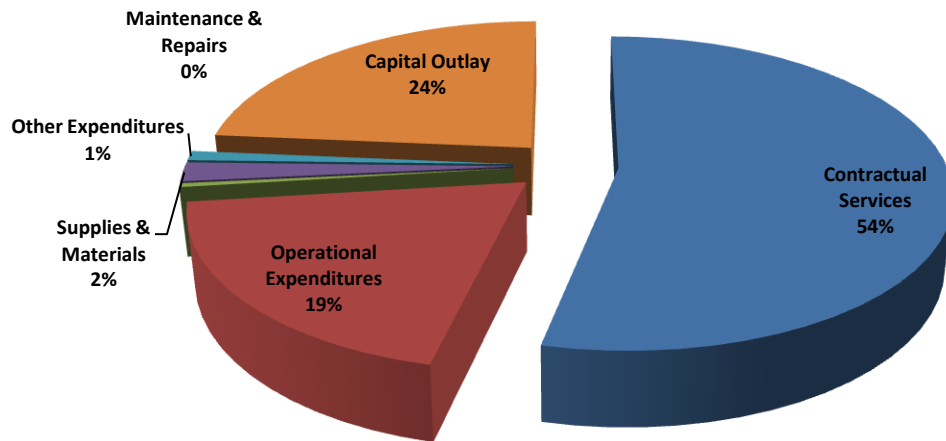


## Youth Club Activities Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 12-13	FY 13-14	FY 14-15	Year End FY 14-15	FY 15-16	
Contractual Services	17,951	22,108	28,800	5,333	13,625	-53%
Operational Expenditures	14,028	14,028	19,500	4,742	4,950	-75%
Maintenance & Repairs	470	-	1,400	-	100	-93%
Supplies & Materials	3,314	4,058	4,000	3,681	500	-88%
Other Expenditures	500	-	-	349	250	100%
Capital Outlay	2,513	5,589	5,500	2,980	6,000	9%
<b>Totals</b>	<b>\$ 38,776</b>	<b>\$ 45,783</b>	<b>\$ 59,200</b>	<b>\$ 17,085</b>	<b>\$ 25,425</b>	<b>-57%</b>

### Budget FY 15-16





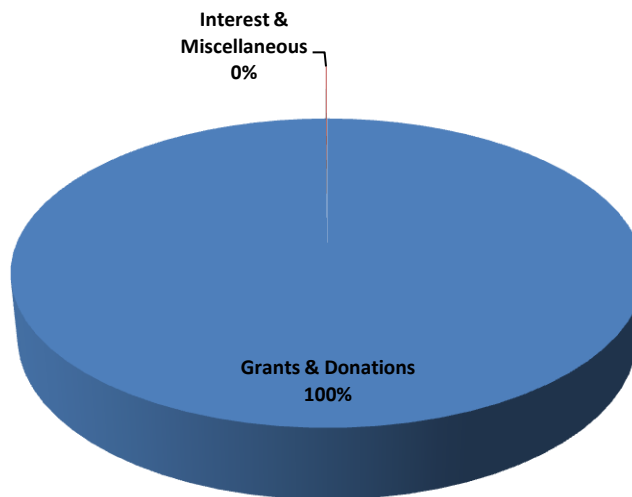
## VOLUNTEERS FIREFIGHTERS FUND

The Volunteers Firefighters Fund accounts for donations acquired from citizens and businesses to be used for purchases of equipment, uniforms, membership dues, and other items necessary to assist the volunteer program.

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 12-13	FY 13-14	FY 14-15	Year End FY 14-15	FY 15-16	
Grants & Donations	1,150	2,931	2,500	2,867	2,700	8%
Interest & Miscellaneous		2	1	3	2	100%
<b>Totals</b>	<b>\$ 1,150</b>	<b>\$ 2,933</b>	<b>\$ 2,501</b>	<b>\$ 2,870</b>	<b>\$ 2,702</b>	<b>8%</b>

### Budget FY 15-16

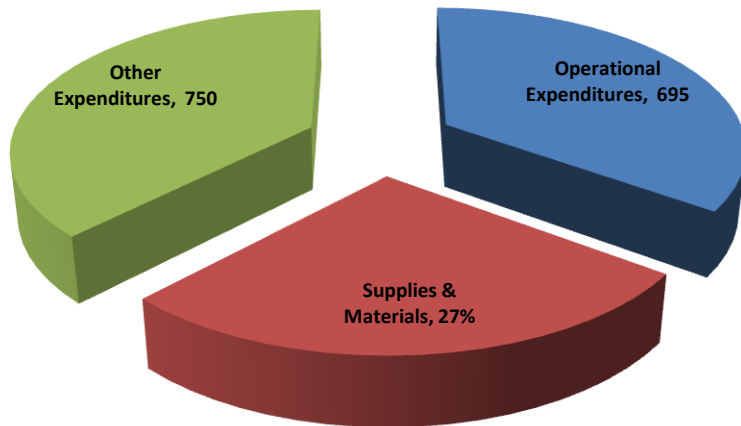


## Volunteers Firefighters Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Budget	Estimated	Budget	
	FY 12-13	FY 13-14	FY 14-15	Year End FY 14-15	FY 15-16	
Operational Expenditures		610	700	695	695	-1%
Supplies & Materials		224	200	540	540	170%
Other Expenditures		680	500	1,525	750	50%
<b>Totals</b>	<b>\$ -</b>	<b>\$ 1,514</b>	<b>\$ 1,400</b>	<b>\$ 2,760</b>	<b>\$ 1,985</b>	<b>42%</b>

### Budget FY 15-16



## **CITY OF ALTON DEVELOPMENT CORPORATION**

### **Mission Statement:**

To promote, encourage and enhance the creation of jobs and expansion of the local tax base through projects which assist in the retention and expansion of existing primary employers and which attract new primary employers and aid their development and growth.

### **Responsibilities:**

- To increase the number of jobs available for citizens
- To maintain and expand the tax base
- To strengthen and diversify the primary industrial and service sectors of the local economy

### **Accomplishments FY 2014-2015:**

- Worked with Franchises and Corporations to bring in large and smaller box developments to the commercial sector with a focus on Retail
- Worked on possible funding mechanism the Real Estate Investment Trust (REIT) to facilitate funding for the Quarry Project
- Marketed lots purchased in Business Park #1 to the open market
- Utilized contracted Real Estate Brokers for the year to market lots purchased and to broker deals with potential developers
- Gave presentations for the furtherance of marketing and development within the city of Alton
- Attended all meetings and conferences as required
- Worked with Banking Institutes to provide business incentives for the development of an ATM and the development of new banking facilities
- Executed loan agreements with two TDHCA tax credit multi-family housing projects
- Participated in funding for major events, including Chamber of Commerce Gala and Christmas Parade
- Closed on deal with Lone Star National Bank for the purchase of city property for the construction of an ATM

### **Goals FY 2015-2016:**

- Bring in large and smaller box developments to the commercial sector with a focus on retail
- Create P3 (Public, Private, and Partnership) to facilitate funding for the Quarry Project and create Crowd Funding sources as a funding source for the project

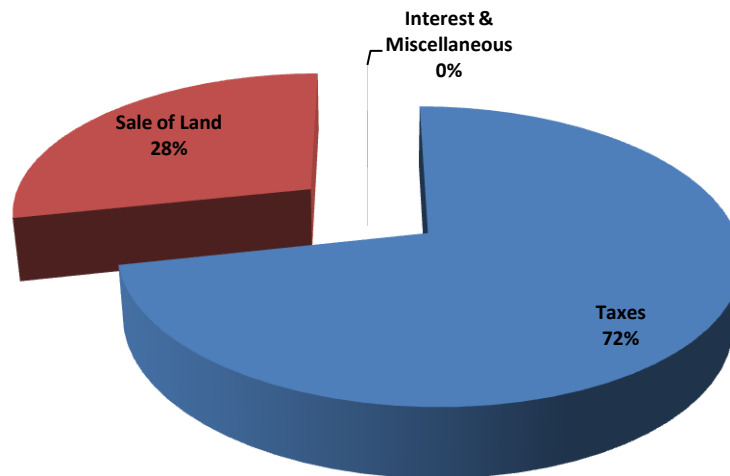
- Obtain funding sources at the federal and state level for possible capital to develop the Quarry Project, retrofitting current park facilities and the proposed Hiking and Biking Trail
- Submit application to several agencies to fund the Digital Library concept to retrofit the current warehouse into the digital library and interpretive center
- Market lots purchased in the Business Park # 1 (Lots 9B, 8, 7, 6) to the open market to entice new development within those areas utilizing contracted Real Estate Brokers for the rest of the year to market lots and to broker deals with potential developers
- Give presentations for the furtherance of marketing and development within the city of Alton and attend all meetings and conferences as required

## DEVELOPMENT CORPORATION 4A FUND

### Revenues Summary

	History		Current Year		Budget	
Revenue Category	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	Percent Change
Taxes	160,881	163,165	167,425	154,795	161,745	-3%
Sale of Land			50,000		64,000	28%
Interest & Miscellaneous	113	92	90	103	71	-21%
<b>Totals</b>	<b>\$ 160,994</b>	<b>\$163,257</b>	<b>\$217,515</b>	<b>\$154,898</b>	<b>\$225,816</b>	<b>4%</b>

### Budget FY 15-16

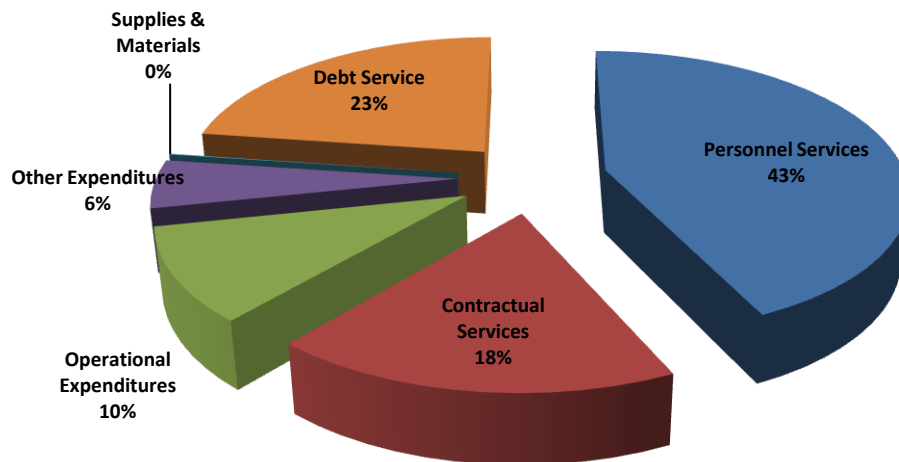


## Development Corporation 4A Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Personnel Services	68,431	71,293	77,293	75,049	80,006	4%
Contractual Services	22,068	23,890	26,366	35,772	33,700	28%
Operational Expenditures	11,351	11,335	20,339	17,027	19,355	-5%
Other Expenditures	27,064	7,206	45,000	36,567	10,100	-78%
Supplies & Materials	26	38	3,000	56	200	-93%
Debt Service	7,033	42,198	42,198	42,198	42,197	0%
<b>Totals</b>	<b>\$ 135,973</b>	<b>\$155,959</b>	<b>\$214,196</b>	<b>\$206,668</b>	<b>\$185,558</b>	<b>-13%</b>

### Budget FY 15-16

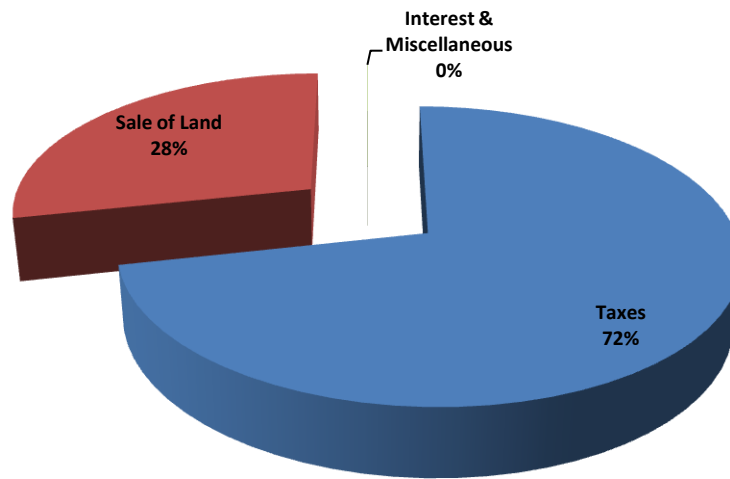


## COMMUNITY DEVELOPMENT CORPORATION 4B FUND

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Taxes	160,881	163,165	167,425	154,798	161,745	-3%
Sale of Land			50,000		64,000	28%
Interest & Miscellaneous	149	88	88	104	71	-19%
<b>Totals</b>	<b>\$ 161,030</b>	<b>\$163,253</b>	<b>\$217,513</b>	<b>\$154,901</b>	<b>\$225,816</b>	<b>4%</b>

### Budget FY 15-16

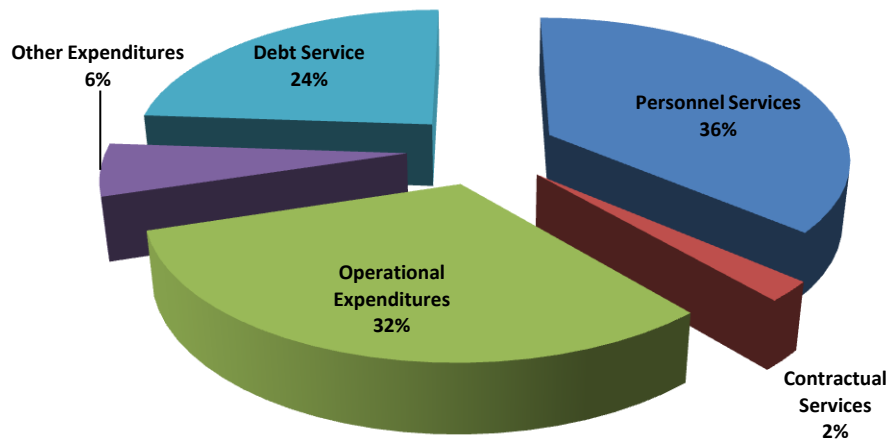


## Community Development Corporation 4B Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	
Personnel Services	53,686	55,329	63,097	59,285	64,192	2%
Contractual Services	-	4,558	4,406	-	4,000	-9%
Operational Expenditures	59,479	65,784	56,774	54,569	55,844	-2%
Other Expenditures	29,930	2,771	44,200	30,075	10,400	-76%
Supplies & Materials	-	-	2,000	4,189		-100%
Debt Service	7,033	42,198	42,198	42,198	42,197	0%
Land Acquisition	121,120					
<b>Totals</b>	<b>\$ 271,248</b>	<b>\$ 170,640</b>	<b>\$212,675</b>	<b>\$ 190,316</b>	<b>\$176,633</b>	<b>-17%</b>

### Budget FY 15-16



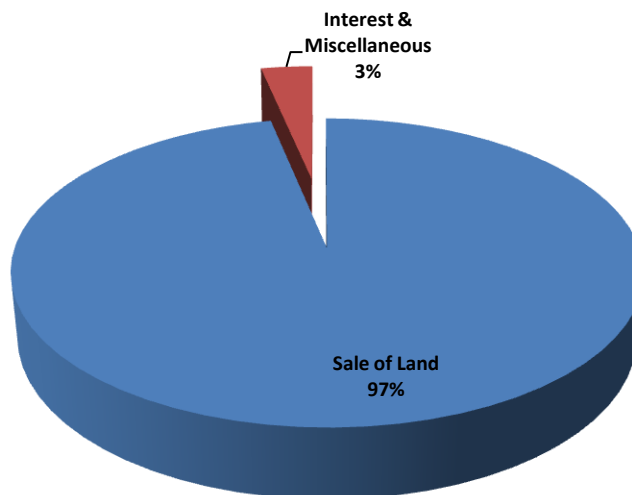


## TEXAS LEVERAGE FUND

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Sale of Land				300,000	373,000	24%
Other Financing Sources	1,000,000					
Transfer In				400,000		-100%
Interest & Miscellaneous	67	428	88	2,511	12,606	402%
<b>Totals</b>	<b>\$1,000,067</b>	<b>\$ 428</b>	<b>\$ 88</b>	<b>\$702,511</b>	<b>\$385,606</b>	<b>-45%</b>

### Budget FY 15-16

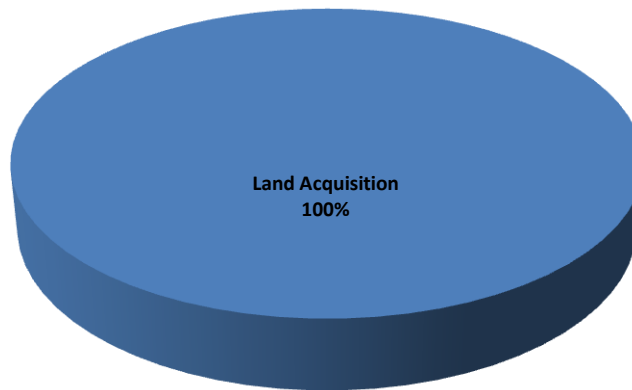


## Texas Leverage Fund

### Expenditures Summary

	History		Current Year		Budget	
Expenditure Category	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	Percent Change
Land Acquisition	473,498	300,000		400,000	300,000	-25%
Totals	\$ 473,498	\$300,000	\$ -	\$400,000	\$300,000	-25%

### Budget FY 15-16



# CAPITAL CONSTRUCTION FUNDS

---

The Capital Construction Funds account for financial resources to be used for the acquisition, construction or improvement of major capital facilities included in the Capital Improvement Plan. The budgets for capital improvement projects are typically independent of the operating budget and are funded with bonds, grants, fund balance or special restricted revenue.

The Capital Improvement Plan is a multiyear plan covering a minimum of ten years that forecast spending for all anticipated capital projects. The plan addresses repair and replacement of existing infrastructure, as well as the development or acquisition of new facilities, property, improvements and capital equipment to accommodate future growth. As a planning tool, it enables the City to identify needed capital projects and coordinate facility financing, construction, operation and scheduling.

## CAPITAL CONSTRUCTION FUND

### Revenues Summary

REVENUES	ACTUAL FY 11-12	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	BUDGET FY 15-16	TOTAL PROJECTS
TWDB Grant Sewer Project	421,400	4,427,843			620,233	5,469,476
EDA 2008 Grant Sewer Project			118,219	62,757		180,976
GLO TX Disaster Recovery Prog Grant			268,954			268,954
Transfer In - From Sewer Fund				35,000		35,000
CO Series 2015				950,000		950,000
Interest Earned	29,262	8,866	423	464		39,015
<b>TOTAL REVENUES</b>	<b>\$450,662</b>	<b>\$4,436,709</b>	<b>\$ 387,596</b>	<b>\$1,048,221</b>	<b>\$620,233</b>	<b>\$6,943,421</b>

## Capital Construction Fund

### Expenditures Summary

EXPENDITURES	ACTUAL FY 11-12	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	BUDGET FY 15-16	TOTAL PROJECTS
<b>ADMINISTRATION</b>						
Contractual Services	15,000					15,000
Bank Service Charges	6					6
Transfer Out to Debt Service TIRZ Fund				70,000		70,000
Transfer Out to TIRZ Fund Sw Yardline				280,000	198,884	478,884
Other Financing Uses- Issuance Cost CO 2015				40,125		40,125
Land Acquisition					400,000	400,000
<b>TOTAL ADMINISTRATION</b>	<b>15,006</b>	<b>-</b>	<b>-</b>	<b>390,125</b>	<b>598,884</b>	<b>1,004,015</b>
<b>TWDB SEWER PROJECT #73600</b>						
Administration	14,276	8,501	26,694			49,471
Bank Service Charges	8,182	5,431	48	237		13,898
Construction Expenses	272,548	4,098,598	3,055,852			7,426,998
Engineering Services	154,386	303,763	295,309			753,458
Testing Services		16,866	11,486			28,352
Capacity Buy					620,233	620,233
<b>TOTAL TWDB SEWER PROJECT</b>	<b>449,392</b>	<b>4,433,159</b>	<b>3,389,389</b>	<b>237</b>	<b>620,233</b>	<b>8,892,411</b>
<b>EDA SEWER COMMERCIAL LINES PROJECT</b>						
Advertising Expense			1,580			1,580
Construction Expenses			134,438	24,663		159,100
Engineering Services			39,500			39,500
<b>TOTAL EDA SEWER PROJECT</b>	<b>-</b>	<b>-</b>	<b>175,518</b>	<b>24,663</b>	<b>-</b>	<b>200,180</b>
<b>FIRE STATION</b>						
Transfer Out to USDA Fire Station Fund			150,000			150,000
Contractual Services			268,954			268,954
<b>TOTAL FIRE STATION</b>	<b>-</b>	<b>-</b>	<b>418,954</b>	<b>-</b>	<b>-</b>	<b>418,954</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 464,398</b>	<b>\$4,433,159</b>	<b>\$3,983,861</b>	<b>\$ 415,025</b>	<b>\$1,219,117</b>	<b>\$10,515,560</b>

## CAPITAL PROJECTS TIRZ FUND

### Revenues Summary

REVENUES	ACTUAL FY 11-12	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	BUDGET FY 15-16	TOTAL PROJECTS
CO Series 2012	1,250,000					1,250,000
CO Series 2014			1,955,000			1,955,000
Transfer-In from Capital Constr Fund (CO2015)					280,000	198,884
USDA-RD Grant Sewer Yardline Project					731,000	731,000
USDA-RD Loan Sewer Yardline Project					240,000	240,000
Interest Earned	128	415	330	719		1,592
<b>TOTAL REVENUES</b>	<b>\$1,250,128</b>	<b>\$ 415</b>	<b>\$1,955,330</b>	<b>\$ 280,719</b>	<b>\$1,169,884</b>	<b>\$4,656,476</b>

## Capital Project TIRZ Fund

### Expenditures Summary

EXPENDITURES	ACTUAL FY 11-12	ACTUAL FY 12-13	ACTUAL FY 13-14	ACTUAL FY 14-15	BUDGET FY 15-16	TOTAL PROJECTS
<b>ADMINISTRATION</b>						
Transfer Out	125,000					125,000
Transfer Out		108,125		35,000		143,125
Issuance Cost	50,000		55,000			105,000
Contractual Services	32,086	13,132	19,730	39,361		104,309
Advertising	1,623	2,141		387		4,151
Bank Service Charges		35				35
Land Acquisition		207,823		300,000		507,823
Technology Upgrade				102,372	225,294	327,666
<b>TOTAL ADMINISTRATION</b>	<b>208,709</b>	<b>331,256</b>	<b>74,730</b>	<b>477,120</b>	<b>225,294</b>	<b>1,317,109</b>
<b>STREET /ROAD IMPROVEMENTS</b>						
Contractual Services		191,189	57,177	343,798		592,164
Engineering Services	22,000	48,000	16,950	26,800		113,750
<b>TOTAL STREET/ROAD IMPROVEMENTS</b>	<b>22,000</b>	<b>239,189</b>	<b>74,127</b>	<b>370,598</b>	<b>600,000</b>	<b>1,305,914</b>
<b>DRAINAGE IMPROVEMENTS</b>						
Contractual Services		78,707		185,751		264,458
Engineering Services	8,350	14,570	30,616	3,160		56,696
<b>TOTAL DRAINAGE IMPROVEMENTS</b>	<b>8,350</b>	<b>93,277</b>	<b>30,616</b>	<b>188,911</b>	<b>100,000</b>	<b>421,154</b>
<b>PARKS IMPROVEMENTS</b>						
Baseball Field	8,411	6,293				14,704
Parks Equipment	4,293	36,494		17,841		58,628
Contractual Services	24,174	30,973		9,954		65,101
<b>TOTAL PARKS IMPROVEMENTS</b>	<b>36,878</b>	<b>73,760</b>	<b>-</b>	<b>27,795</b>		<b>138,433</b>
<b>FIRE STATION</b>						
Transfer Out to USDA Fire Station Fund		150,000	58,585	300,000		508,585
Contractual Services		21,985	16,500			38,485
<b>TOTAL FIRE STATION</b>	<b>-</b>	<b>171,985</b>	<b>75,085</b>	<b>300,000</b>		<b>547,070</b>

## Capital Project TIRZ Fund

### Expenditures Summary

EXPENDITURES	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	PROJECTS
<b><i>SEWER PROJECTS- Lateral Connections</i></b>						
Contractual Services- G&G Contractors				449,971	269,539	719,510
Engineering Services- LEMC				196,561	10,725	207,286
<b><i>TOTAL SEWER PROJECTS</i></b>				<b>646,532</b>	<b>280,264</b>	<b>926,796</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 275,937</b>	<b>\$ 909,467</b>	<b>\$ 254,558</b>	<b>\$1,794,250</b>	<b>\$1,205,558</b>	<b>\$4,439,770</b>

## USDA FIRE STATION FUND

### Revenues Summary

REVENUES	BUDGET ORIGINAL PROJECT	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	TOTAL PROJECT
TRANSFER IN - CITY MATCH (TIRZ)	150,000		150,000	58,585	300,000		508,585
TRANSFER IN - CCF				150,000			150,000
USDA - RD LOAN	500,000			472,000	28,000		500,000
USDA - RD GRANT	500,000				500,000		500,000
TAMU-K GRANT					70,921		70,921
INTEREST EARNED			42	86	233		361
<b>TOTAL REVENUES</b>	<b>\$1,150,000</b>	<b>\$ -</b>	<b>\$ 150,042</b>	<b>\$ 680,671</b>	<b>\$ 899,154</b>	<b>\$ -</b>	<b>\$ 1,729,867</b>

### Expenditures Summary

EXPENDITURES	BUDGET ORIGINAL PROJECT	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16	TOTAL PROJECT
CONSTRUCTION EXPENSE	875,000		32,038	658,007	275,667	118,439	1,084,151
CONTRACTUAL SERVICES	186,526	52,119	42,706	60,209	225,439	136,172	516,644
CAPITAL OUTLAY	30,000		11,160	3,826	37,075	69,500	121,561
CONTINGENCY	58,474						-
BANK CHARGES- ESCROW AGENT FEE				1,300	1,200	-	2,500
<b>TOTAL EXPENDITURES</b>	<b>\$1,150,000</b>	<b>\$ 52,119</b>	<b>\$ 85,903</b>	<b>\$ 723,342</b>	<b>\$ 539,381</b>	<b>\$ 324,111</b>	<b>\$1,724,856</b>



# PROPRIETARY FUNDS

---

The Sewer Fund and Solid Waste Fund are enterprise type funds that account for sewer and solid waste collection services that are provided to the City's residents including some customers outside City limits.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business. The intent is for the costs of providing services be financed primarily through user charges. The Sewer Fund and Solid Waste Fund account for all costs associated with operating the City's utilities services; this includes operations, maintenance, contractual services for billing & collections, administration and related debt service.

The main source of revenue is charges to customers for wastewater collection, solid waste collection and administration fees related to these services. The Enterprise Funds total revenues are estimated to be \$2,942,190, an increase of 13% from FY 2014-2015.

The City of Alton sewer rate includes a base charge and a volumetric rate based on water consumption per month. The base rate provides stability in our revenue as wastewater use is more volatile due to changes based upon the climate and precipitation. The Sewer Fund revenue is estimated to be \$1,507,913, with an increase of 24% from the previous fiscal year. With the completion of the \$9.6 million sewer project financed through Texas Water Development Board, the city is adding approximately 500 new connections to the sewer system. The increase in revenues is due to this growth in our customer base and a \$1.25 increase of the sewer base rate for residential customers. Base rates for commercial accounts will also increase \$5.00 based on the water meter size of the establishment; use charges increased \$0.30/1,000 gallons of water consumption.

The Solid Waste revenue is estimated to be \$1,434,277, with an increase of 9% from FY 2014-2015. This is due to an increase in garbage services fees of \$1.00 for residential and \$2.00 for commercial customers. The City is currently servicing about 3,400 accounts through its solid waste services.

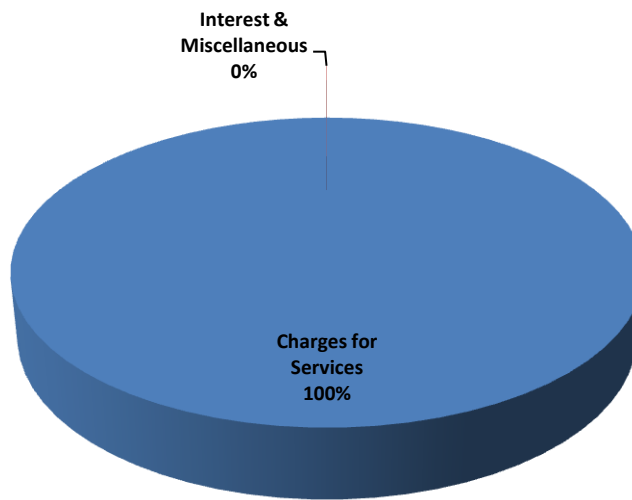
The proposed expenses budget for Enterprise Funds is \$2,747,259, an increase of 13.8% from the current adopted budget. Most of the increase is due to debt service and transfer out to other funds.

## SEWER FUND

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	
Charges for Services	1,294,119	1,297,778	1,176,719	1,218,783	1,507,568	28%
Interest & Miscellaneous	116	183	345	360	345	0%
Transfer In			35,000	35,000		-100%
<b>Totals</b>	<b>\$ 1,294,235</b>	<b>\$ 1,297,960</b>	<b>\$ 1,212,064</b>	<b>\$ 1,254,142</b>	<b>\$ 1,507,913</b>	<b>24%</b>

### Budget FY 15-16

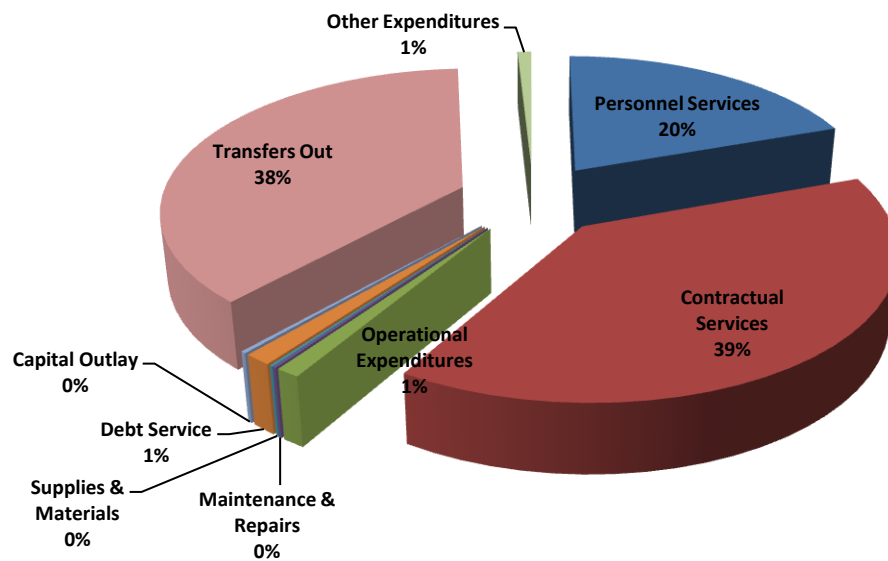


## Sewer Fund

### Expenditures Summary

Expenditure Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended	Estimated	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Personnel Services	233,277	237,318	279,620	279,598	284,850	2%
Contractual Services	528,422	688,256	649,034	595,898	570,700	-12%
Operational Expenditures	13,475	15,343	15,861	18,626	16,040	1%
Maintenance & Repairs	-	-	2,250	2,250	2,250	0%
Supplies & Materials	2,268	49	2,000	821	2,000	0%
Debt Service	10,232	9,506	19,846	19,946	18,330	-8%
Capital Outlay	-	-	6,300	2,081	3,500	-44%
Transfers Out	226,000	293,000	424,000	408,334	548,000	29%
Other Expenditures	2,589	19,902	12,650	-	12,650	0%
<b>Totals</b>	<b>\$ 1,178,515</b>	<b>\$ 1,434,457</b>	<b>\$ 1,411,561</b>	<b>\$ 1,327,553</b>	<b>\$ 1,458,320</b>	<b>3%</b>

### Budget FY 15-16

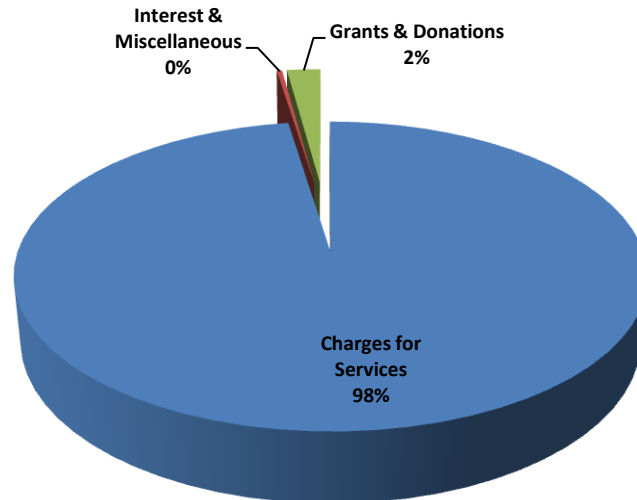


## SOLID WASTE FUND

### Revenues Summary

Revenue Category	History		Current Year		Budget	Percent Change
	Actual	Actual	Amended Budget	Estimated Year End	Budget	
	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16	
Charges for Services	958,285	1,155,691	1,307,430	1,340,639	1,399,100	7%
Interest & Miscellaneous	3,383	8,254	4,805	5,842	4,877	1%
Grants & Donations	22	23,252	4,027	6,615	30,300	652%
<b>Totals</b>	<b>\$ 961,690</b>	<b>\$ 1,187,197</b>	<b>\$ 1,316,263</b>	<b>\$ 1,353,096</b>	<b>\$ 1,434,277</b>	<b>9%</b>

### Budget FY 15-16

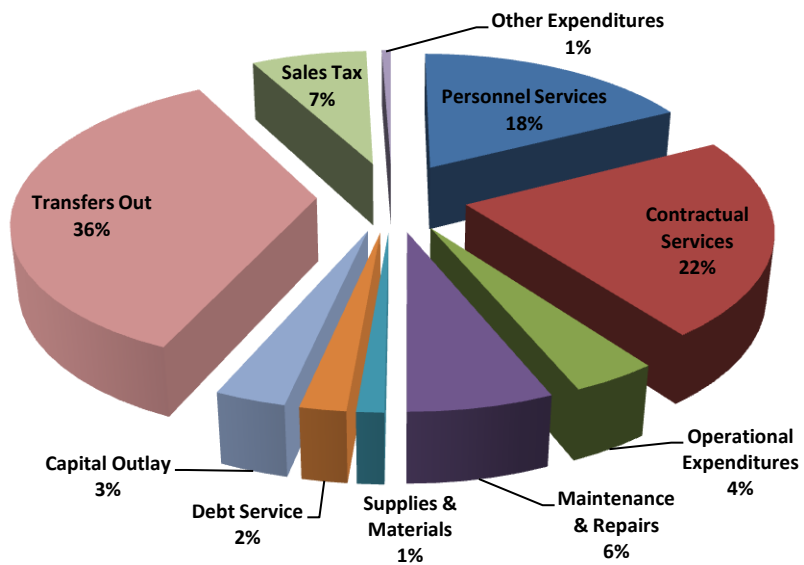


## Solid Waste Fund

### Expenditures Summary

	History		Current Year		Budget	
Expenditure Category	Actual FY 12-13	Actual FY 13-14	Amended Budget FY 14-15	Estimated Year End FY 14-15	Budget FY 15-16	Percent Change
Personnel Services	165,638	243,651	202,671	201,479	189,454	-7%
Contractual Services	150,252	180,589	241,648	255,825	241,516	0%
Operational Expenditures	63,267	60,625	39,554	45,165	41,300	4%
Maintenance & Repairs	42,460	51,887	69,000	65,588	70,000	1%
Supplies & Materials	6,751	7,211	8,068	7,947	13,225	64%
Debt Service	22,041	20,572	15,958	15,958	22,323	40%
Capital Outlay	1,655	20,905	1,645	1,645	34,200	1979%
Transfers Out	276,000	334,000	324,000	324,000	384,000	19%
Sales Tax	66,021	77,263	79,359	87,463	79,359	0%
Other Expenditures	2,730	5,000	2,730	-	6,200	127%
<b>Totals</b>	<b>\$ 909,656</b>	<b>\$ 1,117,001</b>	<b>\$ 984,634</b>	<b>\$ 1,005,071</b>	<b>\$ 1,081,577</b>	<b>10%</b>

### Budget FY 15-16



## APPENDICES

### APPENDIX A: City of Alton Tax Ordinance

**ORDINANCE  
2015-15-0929**

**AN ORDINANCE FIXING THE RATE AND TAX LEVY FOR THE CITY OF ALTON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016, UPON ALL TAXABLE PROPERTY IN SAID CITY OF ALTON, TEXAS IN CONFORMITY WITH THE LAWS OF THE STATE OF TEXAS AND THE ORDINANCES OF SAID CITY; AND PROVIDING FOR A WAIVER OF SECOND AND THIRD READING; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH.**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF ALTON TEXAS, THAT:**

Section 1: That there shall be and is hereby levied and shall be assessed and collected for the year beginning January 1, 2015 upon all taxable property within the city limits of Alton, made taxable by law, an ad valorem tax of \$ .4540 on each assessment to be based on one hundred (100%) per annum of its actual market value, which said taxes when collected shall be apportioned among the funds and departments of city government of the City of Alton, Texas and for the purpose hereinafter set forth as follows, to wit:

A portion to the Maintenance & Operations:	\$ .3385
A portion to the Interest & Sinking:	\$ .1155
Total Rate of:	\$ .4540

THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES WILL NOT EXCEED LAST YEARS MAINTENANCE AND OPERATIONS TAX LEVY.

Section 2: The City Tax Assessor of the City of Alton, Texas is hereby directed to assess, extend and enter upon the tax rolls of the City of Alton, Texas for the current year, the amounts and rates therein levied, and keep a correct account of same and when

collected, the same be deposited in the depository of the City of Alton, Texas to be distributed in accordance with this Ordinance.

Section 3: Waiving 2<sup>nd</sup> and 3<sup>rd</sup> reading of the ordinance.

Section 4: All Ordinances or parts of Ordinances in conflict herewith are expressly repealed.

READ, APPROVED, AND PASSED BY A VOTE of 5 ayes and 0 nays on this 29<sup>th</sup> day of September, 2015 at a GENERAL AND DULY CALLED MEETING OF THE CITY COMMISSION OF THE CITY OF ALTON TEXAS, at which a quorum was present and which was held in accordance with Chapter 551, of the Texas Government Code.

EXECUTED THIS 29<sup>th</sup> DAY OF SEPTEMBER, 2015.

BY:   
HONORABLE SALVADOR VELA, MAYOR

ATTEST:

BY:   
BAUDELIA ROJAS TRMC, CPM  
CITY SECRETARY



APPROVED AS TO FORM:

BY:   
HON. RICARDO GONZALEZ, CITY ATTORNEY

## APPENDIX B: City of Alton Capital Improvement Plan 2012-2022





LeFevre Environmental & Management Consulting (LEMC) would like to thank the Mayor and City Council for their support in completing this important process. The commitment of this community's elected leaders to adopt a 10-Year Capital Improvement Plan shows a commitment to excellent financial planning, a willingness to properly plan for the future and a desire to inform citizens about what is being invested in this community on an annual basis. This document truly shows the citizens of Alton that the Mayor and City Council are committed to accomplishing their community vision by planning for and investing in their future!



Mayor  
Mayor Pro Tem  
Commissioner  
Commissioner  
Commissioner

Salvador Vela  
Arturo Galvan  
Ricardo Garcia  
Richard Arevalo  
Emilio Cantu

City Manager  
Asst. City Manager

Jorge Arcaute  
Steve Pena

Prepared by:

Richard LeFevre, BS, MS, PE

**LeFEVRE**  
ENVIRONMENTAL &  
MANAGEMENT CONSULTING, LLC

612 Nolana, Suite 350  
McAllen, Texas 78504  
Tel. 956.661.8000  
Fax. 956.661.8001

Texas Registered Engineering Firm F-11722

<b>Table of Contents</b>	
<b>Introduction: Capital Improvements Plan .....</b>	<b>4</b>
<b>Strategic Planning .....</b>	<b>4</b>
<b>Project Selection .....</b>	<b>4</b>
<b>Project Management .....</b>	<b>5</b>
<b>Project Reporting .....</b>	<b>5</b>
<b>Ten Year Summary and Project Schedule .....</b>	<b>6</b>
<b>Maps .....</b>	<b>7</b>

## CAPITAL IMPROVEMENT PROGRAM

As the City of Alton looks to the future, City leaders and staff envision a community that has planned for growth and development and provides its citizens with quality services and programs. As one of the fastest growing cities in the Rio Grande Valley, the City of Alton must meet the challenges of growth by providing adequate capital improvements for the citizens of Alton. Capital improvement projects are a major component in planning for the future of the City. The backbone of any community comes from its infrastructure -- a City cannot sustain growth without adequate public facilities and transportation and utility systems. The City's capital improvement program plays a major role in how the City will function in the future as a sustainable community. Many of these improvement projects have a significant impact on the City's plans to stimulate growth in the local economy. The City of Alton has systematically developed the Capital Improvement Program (CIP) using strategic goals as a starting point. This planning document provide near-term planning horizons for selecting projects to be included in the multiyear CIP, which is a minimum of five years in length. Project management tools and sound business practices establish well-defined project requirements, schedules and cost estimates for properly planning and executing the CIP. These tools and practices also include project reporting during the execution and over the useful life of the improvement.

## STRATEGIC PLANNING

The City approaches its planning and operations strategically. Goals for the City and its operating departments are developed with department heads in meetings that provide a common vision for where the City's efforts and resources are to be directed over the next five years and beyond. The City's goals provide direction for developing the Capital Improvement Program. Specific goals relating to capital improvements include:

- ⇒ Develop a plan to identify future land uses, major transportation routes, utility requirements and a comprehensive park system.
- ⇒ Improve the image and appearance of Alton.
- ⇒ Develop a corridor beautification plan for arterials, including significant entryways. This addresses "edges."
- ⇒ Ensure city services, facilities and equipment meet the needs of residents, customers and employees through the development of annual departmental goals, objectives and strategic budgeting.
- ⇒ Provide a safe environment by promoting a high quality, cost efficient public safety program.
- ⇒ Provide a high quality, cost efficient public water and wastewater utility system that complies with all applicable state and federal standards and regulations. Ensure that the system complies and is in agreement with McAllen PUB and Sharyland Water Supply Corporation.
- ⇒ Establish partnerships among the City, other local governments, local businesses and social service providers to address regional issues and provide improved services.

## PROJECT SELECTION

Alton's capital improvement project selection process is systematic and deliberate. Typically, the steps are:

1. Defining eligible projects. The planning process and documents provide potential projects to be included in the multiyear Capital Improvement Program (CIP), which is a minimum of ten years in length. Alton also uses a general definition for eligible projects as items generally costing greater than \$500 and provide a fixed asset or equipment and has a life

span of at least three years. Some common examples of capital improvements include streets and arterial roadways, public libraries, water and wastewater lines, and park and recreation facilities.

## PROJECT MANAGEMENT

The City of Alton strives to execute projects that meet the needs of the citizens within schedule and cost constraints. To achieve these objectives, City staff uses a comprehensive method for managing projects, which begins during the planning process and continues through project close out. The project management process starts with translating the needs of the citizens and the City into the project's technical requirements or scope. With the scope established, a preliminary project cost estimate, and a reasonable schedule. The estimates and schedules are used as a key element in the ranking process. As the project transitions from planning into execution, City staff actively manages the project by monitoring the project scope to prevent scope changes during the project and refining the scope, if needed, to adjust for unforeseen challenges. The cost estimates and schedules developed during the planning process are also refined and adjusted as the project moves through the design process, so accurate cash flows are available for determining the timing and size of expenditures. In the case of general obligation bonds, accurate timing and size of the issuance can reduce issuance costs and the net ad valorem tax impact to property owners. The City of Alton is constantly striving to improve the Capital Improvement Program by implementing best practices for project management. In the future, the City will continue to diligently manage the CIP to enhance the quality of life for the citizens of Alton and keep projects on time and within budget.

## PROJECT REPORTING

The City of Alton considers external and internal communication as an important element of good government and good project management. Throughout the Capital Improvement Program process, City staff maintains open lines of communication with the public, the City Council, the City Manager and the program directors through the use of public meetings, presentations, progress and status reports and the Capital Improvement Program. Project managers are also readily available to address any issues or challenges that may occur during project execution. Regularly scheduled reporting cycles require the project managers to continuously monitor project progress/status and result in a reduction in unexpected delays.

## TEN-YEAR CAPITAL IMPROVEMENT PROGRAM PROJECT SUMMARY

The Capital Improvement Program (CIP) is a multiyear plan covering a minimum of ten years that forecasts spending for all anticipated capital projects. The plan addresses repair and replacement of existing infrastructure, as well as the development or acquisition of new facilities, property, improvements and capital equipment to accommodate future growth. As a planning tool, it enables the City to identify needed capital projects and coordinate facility financing, construction, operation and scheduling. The Capital Improvement Program encompasses three distinct components.

**General Government** - These projects include municipal facilities, parks and park improvements, sidewalks, landscaping, traffic signals, street, regional detention, drainage improvements, public safety capital equipment and facilities. Projects in this component are funded from general government resources such as property tax, sales tax and the issuance of authorized bonds. Regional detention projects are primarily funded through developer fees.

**Transportation** - These are considered for street improvements and drainage. Because of the flat terrain associated with the Rio Grande Valley Region, it is imperative that streets be used to convey runoff to necessary detention facilities. As a result, detention facilities are also an area to be considered when funding and evaluating capital improvement projects.

**Water and Wastewater Utility** - These projects are major water and wastewater repairs, replacements and the development or acquisition of new facilities. Water and wastewater utility projects are funded from the sale of water and wastewater services, utility impact fees and the issuance of revenue bonds.

## GENERAL GOVERNMENT

The General Government component includes projects in the categories of public service facilities, park projects and park improvements, sidewalks, landscaping, traffic signals, street and drainage improvements, public safety capital equipment and facilities. Funding for general government projects is derived from general government resources such as property tax, sales tax, issuance of authorized bonds and developer fees.

### Public Service Facilities

- ⇒ Digital Library

This project addresses a rapidly increasing need for public service facilities as the City's population grows and quality of life expectations increase. The digital library will provide a first-of-its-kind service to the disadvantaged community; which currently has no public library or other facility for the general public to obtain data in an already informational society. The City of Alton has been awarded funding from the US Department of Agriculture for construction of a Digital Library. It will be a "first of its kind" project in the state of Texas.

### Public Safety Equipment and Facilities

- ⇒ New Fire Station
- ⇒ Emergency connect with Sharyland Water Supply Corporation
- ⇒ Installation of new Fire Hydrants

The Fire Department will have a new Fire Station as a result of a grant/loan from the US Department of Agriculture.

### Parks and Recreation

- ⇒ Rehabilitation of Fireman's Park and Robert Elizondo Park
- ⇒ Rehabilitation of Sylvia Vela Park

The aforementioned parks will be rehabilitated and public utilities will be added for public use. The parks will be redeveloped to be public friendly and utilize more activities that will enthruse the children in community.

### Streets, Drainage and Storm Water Control

- ⇒ Detention Pond Improvements and Drainage Ditches
- ⇒ Sharyland Woods Subdivision
- ⇒ Mahala, Jefferson, Oaxaca, Trevino Subd., E. Roosevelt,
- ⇒ Tri-City No. 2, La Point Street, 2100-2700 Block

These projects will cover a myriad of infrastructure needs such as repair, relocation, replacement and reconstruction of major and local roadways. These projects will include the accompanying drainage and underground utilities. This will greatly improve and enhance the mobility of citizens and decrease congestion. The City of Alton will attempt to utilize local limestone quarries as detention ponds. This will alleviate much of the drainage problems in the city due to the flat

terrain. Interconnects in the form of drainage ditches will connect the proposed detention ponds. The detention ponds will be further connected to the North Drain which will convey runoff out of the area.

The City of Alton will utilize state and local funding to improve streets throughout the city. The repavement program will be based on state ranking processes in order to better compete for state and local funding.

#### WATER AND WASTEWATER UTILITY

The final component of the City of Alton's Capital Improvement Program is the Water and Wastewater Utility. This includes projects in the categories of major water and wastewater lines, water transmissions, water storage, and water operations. This includes major repairs, replacements and new development. Funding for water and wastewater projects is derived from the sale of water and wastewater services, utility impact fees and the issuance of revenue bonds.

##### WATER

- ⇒ Installation of 16" water line for increase fire flow and pressure flow

Water system lines, storage improvements and system improvements are ongoing capital repairs or betterments. Water production is provided by Sharyland Water Supply Corporation and is constantly improving their infrastructure to provide the required services for the City. The City of Alton does utilize its own water supply system to provide fire protection only in the immediate Downtown area. One recommendation to the City officials is that they consider discussing with their current potable water provider or consider providing funding and construction for fire protection to the rest of the City.

These projects improve, strengthen or increase the City's fire protection system to provide the level of service required by citizens and businesses. Expanding water services is necessary to accommodate the City's current and future growth. Major renovations and repairs keep the water system running efficiently and effectively.

##### WASTEWATER

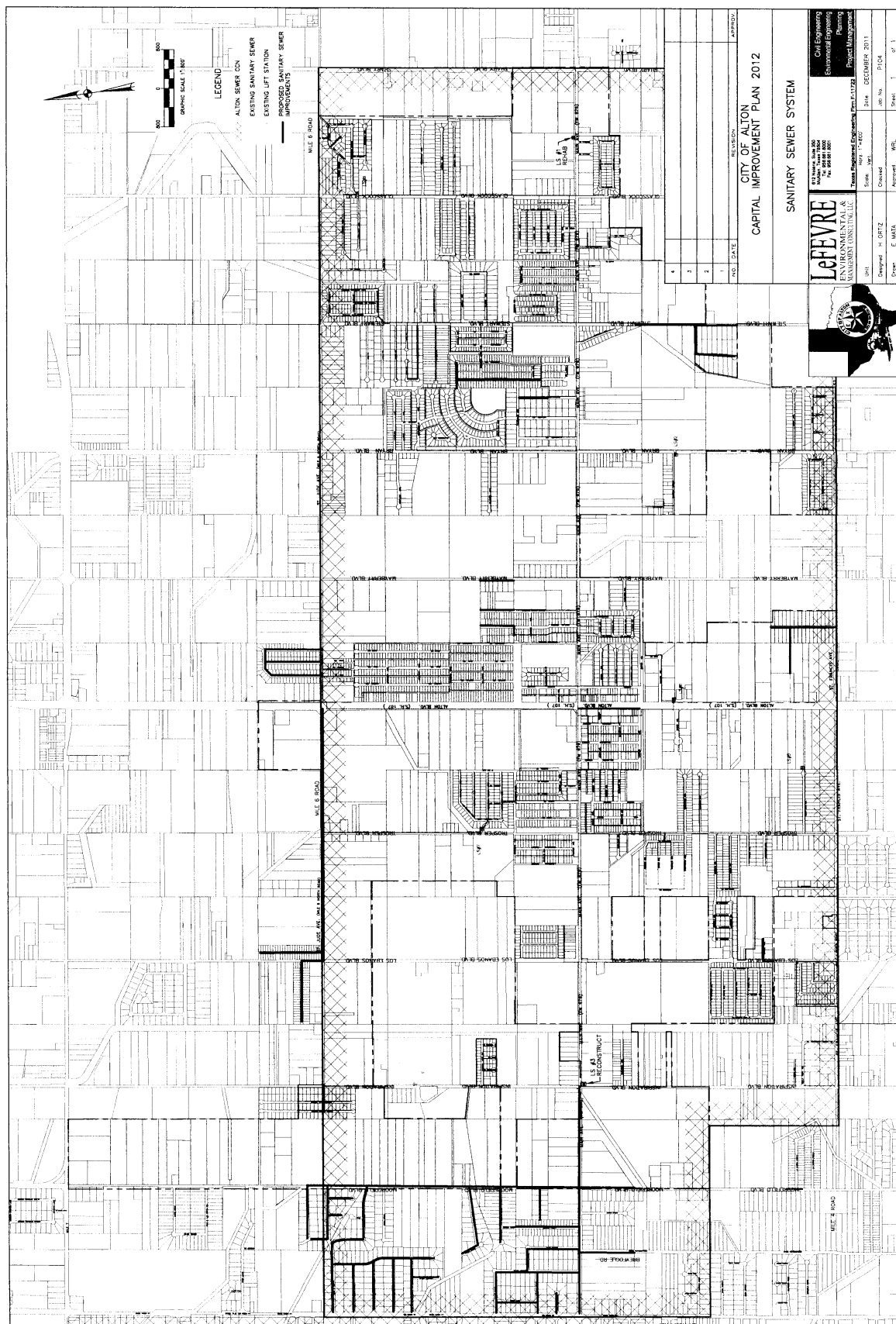
- ⇒ City of Alton Texas Water Development Board Disadvantaged Communities State Revolving Fund Wastewater Improvements project
- ⇒ Installation of Sanitary Sewer at Dallas Avenue, Alton Downtown West, Orange Rd., W Ignacio, Montemorrellos Road.

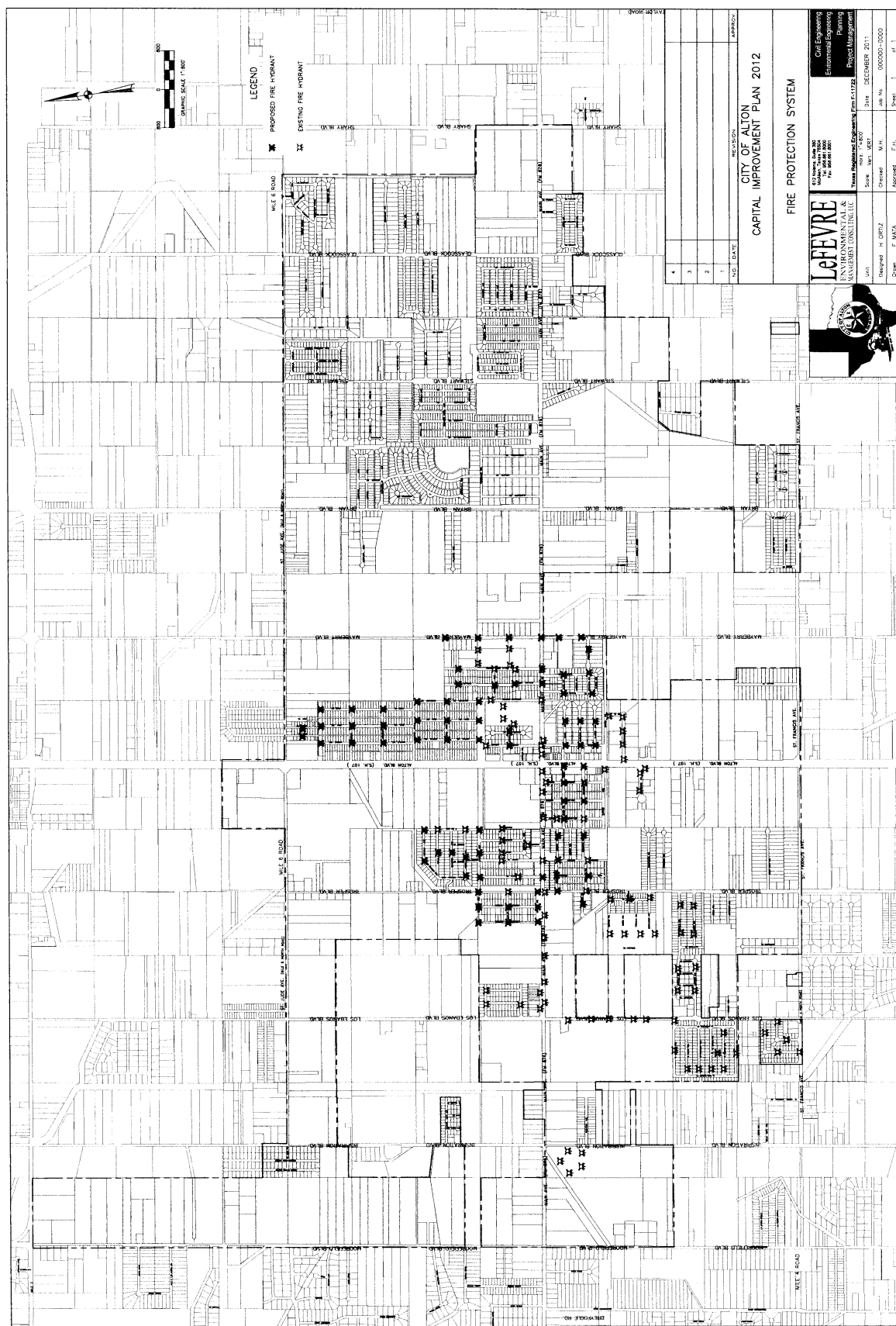
The City of Alton is currently in design stage of a project to provide sewer to areas on the west side of the City that currently do not have sewer. The TWDB has provided a \$9.6M grant to provide the construction of the proposed system. It includes approximately 568 connections, 30,000 linear feet of sewer pipe, and rehabilitation of two (2) lift stations.

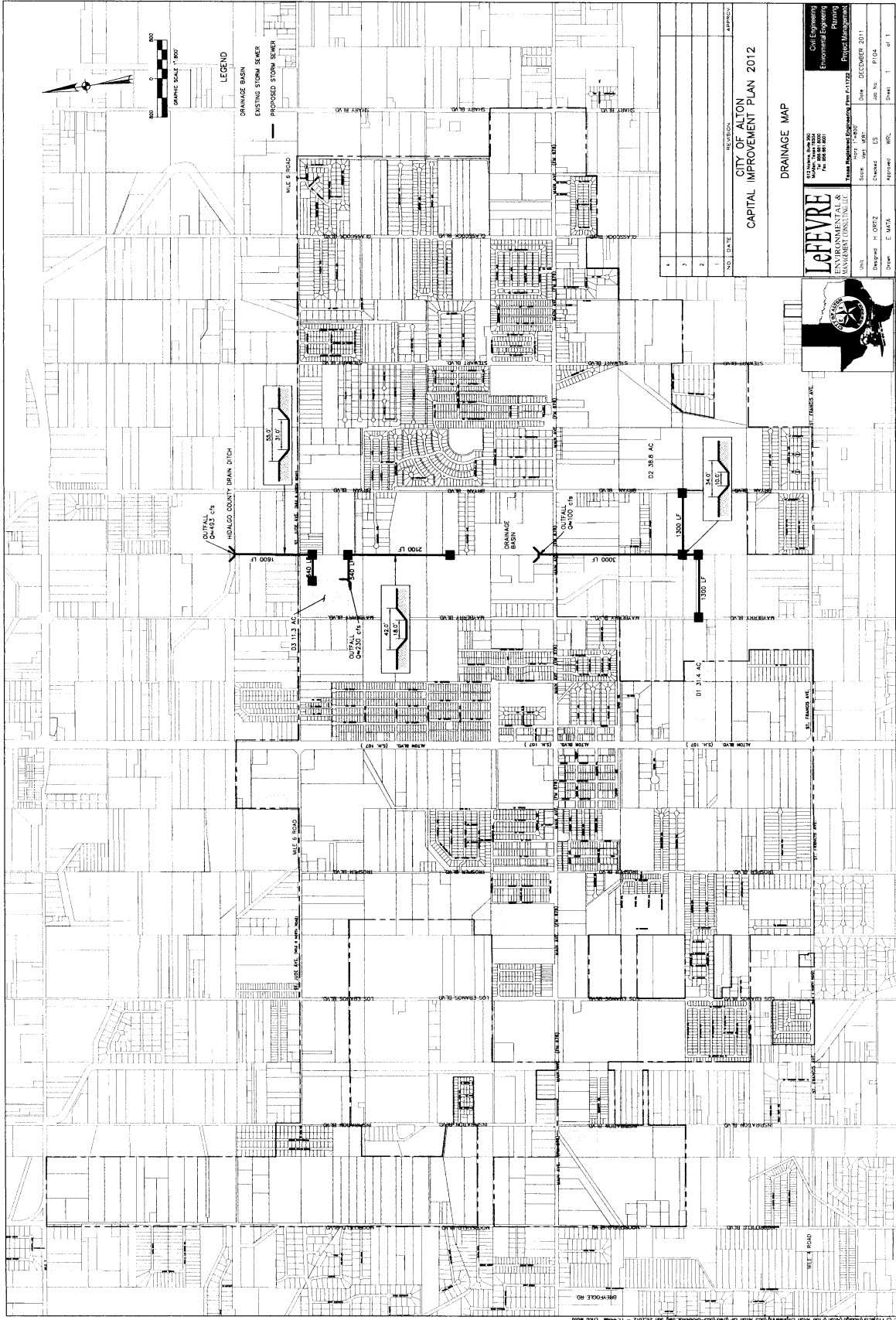
Department	Project Description	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Total
Public Utilities	Install 16" Water Line on Hwy 107 to increase pressure flow and provide fire protection as needed.			\$1,243,460	\$352,800							\$1,243,460
Public Utilities	Paving of Treno Subdivision											\$32,000
Public Utilities	Shayland Woods Subdivision Drainage	\$500,000										\$500,000
Public Utilities	Provide Sewer and Infrastructure for West Side of Alton from La Homa	\$5,192,789										\$5,192,789
Public Utilities	LA Station No. 1 Upgrade	\$135,450										\$135,450
Public Utilities	LA Station No. 3 Rehabilitation/Replacement	\$452,829										\$452,829
Public Utilities	Replace Trunk Line from Glascock to La Homa	\$2,852,996										\$2,852,996
Public Utilities	Proposed New Fire Hydrants - East of Alton Blvd.			\$243,750								\$243,750
Public Utilities	Proposed New Fire Hydrants - West of Alton Blvd.				\$643,000			\$187,500				\$187,500
Public Utilities	Provide cross connections with Shayland WSC for fire protection and hydrants				\$50,000		\$50,000		\$25,000	\$50,000		\$225,000
Public Utilities	Stewville and street lights at all elementary and primary schools		\$654,800									\$654,800
Public Utilities	Paving of Palm Estates No. 1			\$144,181								\$144,181
Public Utilities	Rehab Fireman's Park and Roberto Elizondo											\$126,000
Public Utilities	Rehab parking lot of Sylvia Vela Park			\$150,414								\$150,414
Public Utilities	Installation of Sanitary Sewer Wastewater - Dallas Ave				\$151,250							\$151,250
Public Utilities	Installation of Sanitary Sewer - Alton Downtown West					\$198,144						\$198,144
Public Utilities	Installation of Sanitary Sewer - Orange Rd.						\$49,846					\$49,846
Public Utilities	Installation of Sanitary Sewer - W. Ignacio											\$303,614
Public Utilities	Installation of Sanitary Sewer - Montemorelos Rd									\$303,614		\$303,614
Public Utilities	Water Drainage Plan		\$150,000									\$150,000
Public Utilities	Street Sweeper		\$1,500									\$1,500
Public Utilities	Jet Pressure Washer											\$4,100
Public Utilities	Laptop Computer for Admin Sewer	\$5,120										\$5,120
Public Utilities	Ford 4x4 F-150 for Utility Department				\$25,000							\$25,000
Public Utilities	Video Cameras for City use			\$2,600								\$2,600
Public Utilities	Digital Cameras for City use	\$1,440										\$1,440
Public Utilities	Tobies	\$720										\$720
Public Utilities	Chairs											\$35,000
Public Utilities	115 passenger Van			\$2,200		\$35,000						\$37,200
Public Utilities	Small Bed											\$500
Public Utilities	Love seat				\$500							\$500
Public Utilities	Plastic Tables					\$650						\$650
Public Utilities	Ceiling Fans											\$650
Public Utilities	Paint Senior Center			\$2,500								\$2,500
Public Utilities	Paving of Jefferson Street	\$65,520										\$65,520
Public Utilities	Detention Pond located at Mayberry Road (D1)				\$951,854							\$951,854
Public Utilities	South Central Drainage Ditch					\$2,426,760						\$2,426,760
Public Utilities	Detention Pond located at Bryan Road (D2)						\$976,803					\$976,803
Public Utilities	Bryan Road Drainage Ditch							\$206,616	\$660,720			\$867,336
Public Utilities	Connection of Existing Detention at 5 Mile & Bryan									\$396,217		\$396,217
Public Utilities	Detention at Mayberry & 5 Mile										\$537,768	\$537,768
Public Utilities	Connection of Mayberry & 5 Mile to existing North Drainage Ditch											\$1,247,600
Public Utilities	New Fire Station	\$1,247,500										\$1,247,500
Public Utilities	Digital Library - Conversion of USDA Building		\$1,300,000									\$1,300,000
Public Utilities	Paving of Metairie Street	\$151,200										\$151,200
Public Utilities	Paving of Calaca Street	\$28,050										\$28,050
Public Utilities	Paving of E. Roosevelt	\$98,800										\$98,800
Public Utilities				\$1,789,206	\$2,546,404	\$2,788,664	\$1,076,749	\$454,116	\$687,720	\$721,632	\$637,768	\$23,543,142

## MAPS









<b>LeFEVRE</b> ENVIRONMENTAL & MANAGEMENT CONSULTANTS	
Engineer	IN OFFICE
Checked	ES
Approved	WDL
Drawn	E. MATA
Scale	AS SHOWN
Job No.	P104
Date	DECEMBER 2011
Project Management Civil Engineering Environmental Engineering Planning	
Terra Engineering Inc. 11755 11755 11755	

CITY OF ALTON CAPITAL IMPROVEMENT PLAN 2012	
DRAINAGE MAP	
NO.	DATE
1	NOV 15 2011
2	
3	
4	